

S7570-1

**TENNESSEE
DEPARTMENT OF REVENUE**

BIENNIAL REPORT

**FISCAL YEARS
1985 AND 1986**





KATHRYN BEHM CELAURO
Commissioner

**STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242**

December 31, 1986

Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee

Dear Governor Alexander:

I am pleased to have the privilege of presenting the thirty-second Biennial Report of the Department of Revenue.

The report covers the activities of the Department for the period July 1, 1984 to June 30, 1986. Its purpose is to serve as a general reference on the organization and functions of the Department of Revenue, Tennessee's tax structure, and recent legislation and court decisions affecting the Department and the tax structure. The Biennial Report also includes detailed statistical data for the biennial period.

State tax collections during the biennium grew by 31.65 percent over the preceding biennium. This growth resulted from a combination of consistent economic growth during the biennium and tax increases in the sales tax, the gasoline tax, and the franchise tax.

Sincerely,

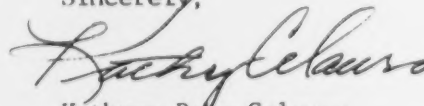

Kathryn Behm Celauro



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ANDREW JACKSON STATE OFFICE BLDG.
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PREFACE

It is an established principal of democracy in America that governmental agencies have an obligation to report periodically to the chief executive and to the people. Such reports enable governmental officials and individual citizens alike to keep abreast of the activities performed by each agency. When the primary function of the agency is the collection of taxes and the enforcement of the revenue statutes of a state, its reports take on an even greater significance.

As part of a continuing program of reporting, which includes monthly reports and numerous special reports, it is a pleasure to present the Biennial Report of the Department of Revenue. The purpose of this report is to provide an analysis and description of revenue administration as it is conducted by the department.

The report consists of four sections. The first introduces and explains the organizational structure and functions of the department. The second section establishes the framework of the Tennessee tax structure. Significant tax legislation and important court decisions made during the biennium are discussed in the third section. The last section consists of statistical tables and charts showing the collection and the apportionment of the various state taxes.

COST STATEMENT

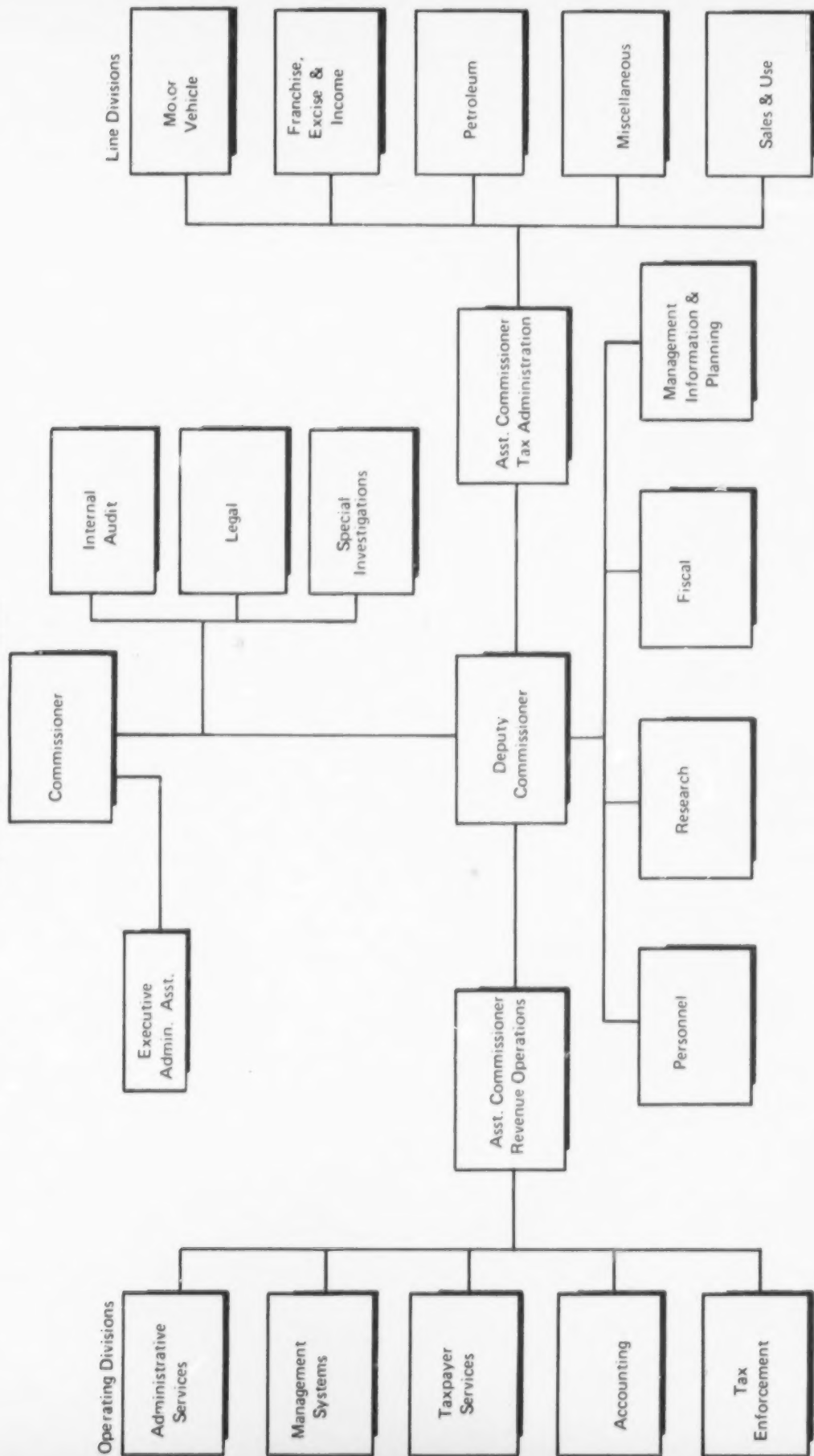
Authorization number 347063; November 1986; 500 copies. This public document was promulgated at a cost of \$1.96 per copy by the Tennessee Department of Revenue.

PART I

**THE ORGANIZATION AND
FUNCTIONS OF THE
DEPARTMENT OF REVENUE**



DEPARTMENT OF REVENUE





THE ORGANIZATION AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is the principal agency charged with the enforcement of the tax statutes and the collection of tax revenue in Tennessee. The history of the department dates from the Public Acts of 1923, which established the Department of Finance and Taxation to collect state revenues. The Reorganization Act of 1959 changed the name of the department from Finance and Taxation to Revenue.

The commissioner of revenue is appointed by the Governor. In addition to being a member of the Governor's cabinet, the commissioner is a member of the State Board of Equalization and the State Board of Claims. Responsible for all of the operations of the Revenue Department, the commissioner directs the operations of the staff sections and the line divisions of the department.

The deputy commissioner, the assistant commissioner for revenue operations, and the assistant commissioner for tax administration are appointed by and report to the commissioner. The deputy commissioner aids the commissioner of revenue in directing the staff sections and line divisions. The assistant commissioner for tax administration, the assistant commissioner for revenue operations, and most staff sections report to the deputy commissioner. The internal audit, special investigations, and legal sections report directly to the commissioner. The assistant commissioner for revenue operations plans, directs, and controls the functions dealing with collecting and processing the state's revenues, updating taxpayer files, and collecting delinquent taxes. The assistant commissioner for tax administration coordinates, directs, and evaluates the operations of the individual line divisions administering the various tax laws; coordinates technical matters with the commissioner; and represents the commissioner at technical conferences. Figure 1 illustrates the department's organizational arrangement.

The Revenue Department is one of the most vital agencies in state government. Headquartered in Nashville, it has regional offices located in Memphis, Knoxville, Chattanooga, Columbia, Jackson, Johnson City, Houston, Texas, Chicago, Illinois, New York, New York, and Atlanta, Georgia. The department maintains these offices to assist taxpayers within these areas and to aid in the administration of the tax laws.

The department performs three principal functions. It is responsible for the collection of most state taxes and fees; it enforces the revenue statutes of the state to insure that taxpayers are complying with the laws; and it prepares the monthly apportionment of revenue collections for distribution to the various state funds and local units of government. Few

people realize the significance of this last function. A substantial sum of money collected by the Department of Revenue flows back to local communities each year. In this biennium, almost 10.4 percent of the revenue collected by the department was sent directly back to local communities through various revenue sharing formulas. In addition to state taxes distributed back to local governments, \$1,087 million of local sales tax was collected by the department for local governments during the biennium.

Counties and municipalities benefit in two ways from revenue shared with them or collected for them by the state. Local programs can be financed without expanding the local tax base, and the magnitude of collections by the Department of Revenue makes possible a lower cost of collection per tax dollar than local communities could achieve.

Not unlike any agency with a variety of stated objectives and a large number of employees, the Department of Revenue has developed a detailed organizational design which allows for the accomplishment of its goals in the most expedient and efficient manner. The functions of the various units are described in the following paragraphs.

STAFF SECTIONS:

The Fiscal Section has the duty of controlling the expenditure of appropriations made to the department for its operations. All expenditures of the department are processed by this office, and centralized budgetary control and expenditure accounting records are maintained for all divisions of the department. This office also coordinates all departmental purchases and prepares the department's annual budget request.

The Internal Audit Section is charged with the responsibility of continuous review of department procedures to insure proper administrative and fiscal controls over all transactions involving state tax revenues. The internal auditors appraise the audit program of operating and line divisions and assist in the development of training programs and instructions for field auditors.

The Legal Section advises the commissioner and directors on questions of interpretation and application of the revenue laws. The staff attorneys prepare various legal documents and work closely with the divisions which administer the tax laws. They prepare drafts of proposed legislation, as well as drafts of administration rules and regulations designed to implement the revenue statutes. They conduct hearings concerning violations of departmental tax laws and maintain appropriate records of these proceedings. This office also acts as departmental liaison with the office of the Attorney General and appears in court on behalf of the commissioner.

The Management Information and Planning Section has the responsibility to coordinate departmental strategic planning, tax-audit research, and special projects. Staff members conduct studies in audit selection and coverage, accounts receivable statistics, and similar areas.

The Personnel Section has the prime responsibility of recruiting, interviewing and hiring new personnel in accordance with civil service rules and regulations. The section is also responsible for the maintenance of current personnel records, affirmative action, job descriptions, classification of positions, and salary administration, as well as the counseling, training, and periodic evaluation of all employees.

The Research Section is responsible for conducting studies pertaining to the tax structure in Tennessee and other states. The staff members compile and distribute statistical reports and prepare analyses of economic conditions which influence revenue yields. They also examine the revenue impact of tax legislation which may be under consideration and undertake special studies at the request of the commissioner.

The Special Investigations Section has the responsibility for the investigation of all alleged criminal tax violations coming under the jurisdiction of the commissioner of revenue except for certain misdemeanor motor vehicle violations which do not require investigative effort. The section is also responsible for the investigation of all alleged criminal violations by Department of Revenue employees in the performance of their duties, as well as cases of serious misconduct which might reflect on the image of the department.

OPERATING DIVISIONS:

Accounting is responsible for receiving all mail sent to the Department of Revenue and depositing tax payments to the account of the state treasurer. It records the amount and source of each payment, maintains control balances, and prepares monthly reports of collections. This division apportions various taxes to the local governments and state agencies and is responsible for the control and distribution of tobacco tax stamps and alcohol identification stamps.

Administrative Services provides many centralized administrative functions and serves as liaison to several other departments of the state. Specific responsibilities include forms design, records management and retention; all publications for in-house and taxpayer distribution; slide presentations; news releases; public service announcements; availability of equipment and supplies; property inventory; postal and janitorial services. This division is also responsible for the administrative sections of the regional offices in Memphis, Chattanooga, and Knoxville.

Management Systems is responsible for automated systems design, development, and maintenance for all line and operating divisions. This division also does the data entry and operating controls for all computer-related processing and develops and maintains departmental operating procedures.

Tax Enforcement, with central offices in Nashville and six offices across the state, is responsible for a centralized program of collecting delinquent taxes for all the line divisions within the department. The objective of the division is to fairly and impartially administer the revenue laws as they relate to delinquent taxes while simultaneously encouraging maximum voluntary compliance and promoting taxpayer education.

Taxpayer Services maintains a toll-free information line as a public service to taxpayers, processes sales and use tax applications, and initiates corporation registration for franchise and excise taxes based on information from the Secretary of State's office. This division makes all master file changes, provides the line divisions with tax account information, and maintains a central system where tax account information is compiled and stored.

LINE DIVISIONS:

The Franchise, Excise, and Income Tax Division administers two separate levies on corporations and a limited income tax on individuals and partnerships. The franchise and excise taxes are both privilege taxes levied on corporations for the right and privilege of operating in corporate form in Tennessee. The excise tax is measured by net earnings attributable to Tennessee operations, and the franchise tax is measured by the larger of the apportioned net worth of the corporation or the amount of real and tangible property owned or leased in Tennessee. Tennessee's income tax applies only to earnings from dividends on stock and limited interest income.

The Miscellaneous Tax Division administers numerous taxes which individually would not require the efforts of an organizational unit the size of a line division. Among the taxes administered are the tobacco tax, beer tax, mixed drink tax, alcoholic beverage tax, privilege taxes, gross receipts taxes, business tax, inheritance tax, and coal severance tax. The division administers only the revenue aspects of the alcoholic beverage and mixed drink taxes, while enforcement agencies outside the department are responsible for enforcement of alcoholic beverage regulatory provisions.

The Motor Vehicle Tax Division administers various tax statutes pertaining to the operation of motor vehicles on Tennessee roads and highways. The major functions of the division are the collection of registration and title fees and the issuance of license plates to register vehicles by ownership, size, and use. The division works closely with local county authorities in performing this function. The highway fuel use section maintains the necessary records for the collection of the motor vehicle fuel use tax levied on interstate freight motor vehicles.

The Petroleum Tax Division is responsible for the administration of the laws involving the inspection and taxation of petroleum products, including the severance tax on natural gas and crude oil. Among the taxes collected are the gasoline tax, the special tax on petroleum products, and the motor vehicle fuel tax. The division records the importation of fuels into the state, processes monthly returns, and conducts the necessary audits to insure collection of the tax. It also distributes refunds permitted by law, such as agricultural refunds to farmers.

The Sales and Use Tax Division administers the sales and use tax for the state as well as local governments. Sales tax is levied upon the sale of goods and certain services (including amusements). This tax is collected by retailers throughout the state and is remitted to the division on a monthly or quarterly basis. Use tax is closely related to sales tax but is not as well known. Anyone who buys tangible personal property from an out of state source and brings it into Tennessee for their own use and not for resale, is responsible for paying a use tax on the value of the imported property. Use tax is remitted to the division on the same monthly or quarterly reporting form used for sales tax purposes.



PART II

TENNESSEE STATE TAXES



TENNESSEE STATE TAXES

The State of Tennessee imposes various taxes, licenses, and permits. Some of these are imposed primarily for regulatory purposes and produce little revenue, while others have been levied chiefly to collect revenue. These various taxes, licenses, and fees are separated into 20 classifications.

ALCOHOLIC BEVERAGE TAXES

Chapter 40 of the Public Acts of 1939 authorized the sale of alcoholic beverages in counties and municipalities of Tennessee, if approved by local referendum. This law also provided for a system of state license fees and imposed a tax of 25 cents per gallon on wines and 70 cents per gallon on liquors. Since original enactment, the licensing structure has been amended and the tax rates have been increased several times.

Presently the tax rate is \$4.00 per gallon on distilled spirits and \$1.10 per gallon on wine. An additional tax of 15 cents per case sold is levied on wholesalers for administration and enforcement expenses. In addition, licenses and permits are re-issued annually by the Alcoholic Beverage Commission at the following rates: manufacturer, \$1,000; wholesaler, \$1,000; retailer, \$500; winery, \$50; manufacturer's representative, \$50; wholesaler's representative, \$10; and employee's permit, \$2.

Chapter 341 of the Public Acts of 1979 provided for an annual tax on the registration of brands of alcoholic beverages. This tax is \$250 per brand of distilled spirits with wholesale sales of 50 cases or more and \$100 for brands of distilled spirits with wholesale sales of less than 50 cases. There is no tax on brands of wine with wholesale sales of less than 250 cases, but the tax is \$250 if wholesale sales are 250 or more cases.

Tax returns and reports showing the sale of alcoholic beverages must be filed and the tax paid to the department on or before the 15th day of the month following the month when the tax liability is incurred. Renewal of licenses and permits must be accomplished on or before January of each year.

The revenue collected from these sources is apportioned according to statutory formulas with approximately 82.5 percent going to the general fund, 17.5 percent to counties, and 3.5 percent to the Department of Mental Health, to fund alcohol and drug abuse programs.

Legal References: T.C.A. 57-2-101 - 57-3-307, 57-1-101 - 57-9-206, 57-6-201 - 57-6-202

BEER TAXES

The Tennessee beer tax dates from 1933, when a levy of \$1.20 per barrel (31 gallons) was enacted. The revenue was divided equally among the state, counties, and incorporated municipalities. Originally this revenue was earmarked exclusively for education, but subsequent legislation removed this restriction and also altered the apportionment procedures. In 1937, the rate was increased to \$1.70 per barrel and then doubled to \$3.40 per barrel in 1947. The tax was again raised in 1981 to \$3.90 with the requirement that the funds raised from the increase (50 cents per barrel) be used for litter control. This increase is scheduled for repeal on June 30 of any year following passage of any federal or state mandatory consumer deposit law on beverage containers sold in Tennessee or on June 30, 1987, whichever occurs first.

In addition to the gallonage tax, registration fees are levied at the following rates: \$40 for manufacturers and \$20 for wholesalers. Annual \$5 transportation permits are required for private carriers transporting beer into the state.

Beer tax returns and remittances are due on the 20th day of each month following the month in which the sales to the wholesalers were made. The registration fees must be paid annually by January 1.

Beer tax revenue is divided among the state and local governments. In fiscal year 1984, the general fund received 66.9 percent, local governments 20.0 percent, and the litter control program 13.1 percent.

In addition to this tax, an additional state tax of 17 percent of the wholesale price is collected by wholesalers from retailers. Approximately 96.5 percent of this tax is distributed to city or county governments on the basis of the situs of sale, the state receives an administrative fee of one-half of 1 percent (0.5) and wholesalers retain 3 percent to cover collection costs.

Legal References: T.C.A. 57-5-101 - 57-5-416, 57-6-101 - 57-6-118

BUSINESS TAX

In January 1971, the General Assembly made some sweeping changes in statutory provisions relating to privilege and gross receipts taxation with the passage of the Business Tax Act. The intent was to modernize a system of taxation which had become antiquated, but still generate the same levels of revenue. More than 100 items in the privilege tax base and 7 components of the gross receipts tax were repealed and simultaneously reenacted to create the business tax. Prior to this time, the privilege tax liability was measured more on such intangibles as the population of the city or county in which the business was located, or the number of employees, rather than any measure of ability to pay, such as gross receipts.

The Business Tax Act, in addition to consolidating the myriad taxable privileges into a more manageable body of law, established a minimum tax level, with the tax being imposed on the gross receipts of a business. Taxable privileges were separated into five basic groups or classes with specific rates for each. Cities and counties were originally given jurisdiction over retail operations and the state taxed wholesale operations. In 1972 the taxation of wholesale operations was transferred to local governments in exchange for 15 percent of total business taxes collected by local governments.

The greatest problems developed with the removal of the merchants ad valorem tax, a levy imposed upon inventories. This segment of the act was eventually challenged in the courts and as a result was reinstated as law. This decision in effect made some merchants liable for both the business tax and the merchants ad valorem tax, which was contrary to the intent of the legislature; therefore, remedial legislation was necessary. Credits were established in 1972 to offset payments for the merchants ad valorem, but these credits could not exceed the business tax liability and were to expire April 30, 1975. In addition, the voters of the state took steps to remove the statutory provisions requiring the merchants ad valorem by approving "Question 3" to revise the constitution.

Also in 1972, provisions were made for the Department of Revenue to aid in administering the business tax if the local governments deemed it necessary. All state business tax revenue is apportioned to the general fund.

Legal References: T.C.A. 67-4-701 - 67-4-729

COIN OPERATED AMUSEMENT TAX

Owners or operators of coin operated amusement devices must pay a tax of \$350 per device for an annual period of July through June. The tax is \$262.50 if the device is first operated after October; \$175 if the device is first operated after January 1; and \$87.50 after April 1. A taxable coin operated amusement device means any coin operated video game designed and manufactured for bona fide amusement purposes which contains a free play feature that entitles the player to replay the game or device at no additional cost. Devices not operated for gain or profit and individually owned devices located at a private dwelling are exempted from tax. Effective June 1, 1984, receipts from amusement devices upon which this tax has been paid are exempt from the sales tax.

Legal References: T.C.A. 67-4-504

EXCISE TAX

The excise tax was the first of the Tennessee corporate taxes to be enacted (1923) and has always been a productive source of revenue, ranking second in total collections in fiscal year 1985-86. The present rate is 6 percent.

All corporations, cooperatives conducted for profit, joint stock associations, business trusts, state banks, national banks, and savings and loan associations must pay the excise tax annually on the net earnings from business done within the state. The net earnings of a corporation do not include dividends received from any other corporation if at least 80 percent owned by the taxpayer. Corporations, which have as their sole expressed corporate purpose the extension and expansion of industrial development in communities throughout the state and which pay no compensation to their officers and stockholders, are exempt from the excise tax as well as the franchise tax.

The Franchise and Excise Tax Law underwent extensive study in 1975 and numerous recommendations were enacted into a rewritten version in 1976. Chapter 537 of the Public Acts of 1976 resulted in recodification of the law and adoption of several important changes affecting the tax base. The new law became applicable to corporate fiscal years beginning on or after July 16, 1976.

Separate and distinct formulas for determining the tax base have been established. Corporations doing business both in Tennessee and elsewhere, except common carriers, apportion earnings based on the arithmetic average of the following:

- A. the ratio of the value of real estate and tangible personal property in this state to the value everywhere
- B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere
- C. the ratio of total receipts in this state to total receipts everywhere

Apportionment of common carriers' earnings is based on the arithmetic average of gross receipts and mileage ratios.

Corporations expecting to pay an excise tax in excess of \$2,000 are required to make quarterly payments of their estimated tax.

Corporations having a net loss in any year may carry the loss forward five years in determining their tax liability. Losses cannot be carried back.

An investment tax credit equal to a percent of the purchase price of industrial machinery up to 50 percent of a firm's excise tax liability was provided to corporations beginning with taxable years ending on or after July 15, 1980. A phase-in of the credit over a five year period was established starting at 0.2 percent in fiscal year 1980-81 and rising to 1 percent in fiscal year 1984-85.

Depreciation options available for computation of depreciation in determination of net earnings for excise tax purposes were not extended by the 1984 General Assembly so the provisions of Public Chapter 190 of the Public Acts of 1983 expired July 15, 1984. For periods ending July 15, 1984, and after, taxpayers will determine depreciation for Tennessee excise tax purposes in the same manner as it is determined for federal purposes (except for "safe harbor" leases which are not recognized for Tennessee excise tax purposes) and no adjustments need be made when Accelerated Cost Recovery System (ACRS) depreciation is used.

The 1984 Session of the Tennessee General Assembly enacted legislation (Public Chapter 993) which established an Enterprise Zone Development Program to encourage and facilitate improvements in economically depressed urban and rural areas of Tennessee. The law provides that corporations that contribute to public schools within an enterprise zone shall receive a credit against the corporation's excise tax equal to 20 percent of the contribution. When an enterprise zone is discontinued, the credit due to such contributions will be phased out proportionately over the next five (5) years. This law will apply to qualified contributions made on or after June 6, 1984.

The excise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year. Following an apportionment to the sinking fund for debt management and retirement, the balance is distributed with approximately 97.5 percent going to the general fund and 2.5 percent to cities and counties in-lieu-of intangible personal property taxes on banks and banking associations.

Legal References: T.C.A. 67-4-801 - 67-4-820

FRANCHISE TAX

The Tennessee franchise tax was enacted in 1937 on the privilege of engaging in business in corporate form. All corporations, cooperatives, joint-stock associations, and business trusts organized for profit and doing business in Tennessee are liable for the tax. The original tax rate, 15 cents per \$100 of issued and outstanding stock, surplus, and undivided profits, remained unchanged until 1984 when it was increased to 25 cents per \$100. The minimum tax due is \$10. However, the base cannot be less than the actual value of the property owned or used in Tennessee. The tax base is determined at the close of each fiscal year of the corporation.

The apportionment formula for corporations doing business both in Tennessee and in other states is the average of the following two ratios:

- A. the ratio of the value of real estate and personal property in this state to the value everywhere
- B. the ratio of the amount of payroll paid in this state to the amount of payroll paid everywhere

The franchise tax is due on the first day of the fourth month following the close of the taxpayer's fiscal year and all revenue goes to the general fund; however, the State Funding Board may exercise the power to allocate funds for retirement and maintenance of debt.

Legal References: T.C.A. 67-4-901 - 67-4-918

GASOLINE TAX

The gasoline tax was first imposed by the legislature in 1923 at a rate of 2 cents per gallon to provide revenue for the construction and maintenance of the public highways. By 1931, the rate had been raised to 7 cents per gallon. It was not increased again until 1981, when it was set at 9 cents per gallon. In 1985, the rate was increased to 12 cents per gallon. The General Assembly implemented a massive new highway construction program in 1986. With that program came an additional 4 cents per gallon tax, increasing the rate to 16 cents per gallon.

The tax is levied on each gallon of gasoline or distillate refined, manufactured, sold, stored, or imported into the state. Refunds are granted on gasoline used for agricultural purposes, while political subdivisions and governmental agencies are exempt from payment of this tax.

Gasoline tax returns must be filed and the tax paid by the 20th of each month for dealers and distributors and by the 25th of each month for manufacturers and refiners. The returns reflect the taxpayers' transactions for the preceding month.

The apportionment formula used to distribute this revenue directs that "amounts required" go to the state sinking fund for retirement and maintenance of the state debt. Remaining monies are distributed as follows: 28.6 percent to the counties, 14.3 percent to the municipalities, funds to cover administrative costs go to the general fund, and any remaining funds are allocated to the highway fund. The above formula is applied to 11 cents of the 16 cent tax. One cent of the 1985 increase is apportioned as follows: 2/3 to the counties, 1/3 to the municipalities. Of the amount designated, 1 percent shall be subtracted and distributed to the general fund. Of the remaining 4 cents, 3 cents goes to the highway resurfacing and construction fund, with the exception of \$3 million dollars which goes to the mass transit highway fund. The remaining 1 cent goes to the cities and counties as follows: 1/3 to the cities, 2/3 to the counties.

Legal References: T.C.A. 67-3-601 - 67-3-618, 54-4-102 - 54-4-204, 67-3-701 - 67-3-710

GROSS RECEIPTS TAX

Since 1937, there have been numerous alterations in Tennessee's gross receipts taxes. Some taxes were repealed while others were enacted. Some of these changes created partial exemptions or reduced tax rates, with a new result of eroding the tax base and decreasing rather than increasing state revenues. At present, there is little uniformity in either exemptions or rates. For example, vending machine operators are taxed on their entire gross receipts from intrastate business, while telephone companies receive an exemption of \$10,000 and other utilities are given exemptions of \$5,000. Tax rates vary from 1.5 percent up to 15 percent. The largest single portion of reported receipts in this general category comes from TVA in-lieu-of-tax payments to Tennessee. These payments are required by federal law and are based on TVA power sales in Tennessee.

All gross receipts taxes collected by the department, with the exception of TVA payments, are apportioned to the general fund. TVA payments are shared between the general fund and city and county governments.

Legal References: T.C.A. 67-4-401 - 67-4-410, 67-4-503

INCOME TAX

The Tennessee individual income tax was enacted in 1929 and is levied on certain types of dividend and interest income from stocks and "bonds" as broadly defined in Section 67-2-101 of the Tennessee Code Annotated. This type of income tax is authorized by the Tennessee Constitution, although in 1931 a law levying a general personal income tax was declared unconstitutional by the Tennessee Supreme Court.

The Tennessee individual income tax applies only to taxable income received by individuals who are Tennessee residents or received by partnerships. For years prior to January 1, 1986, a tax rate of 6 percent applied except in the case of dividends received from corporations having 75 percent of their property subject to the Tennessee ad valorem tax. In such a case, a 4 percent tax rate applied.

Chapter 395 of the Public Acts of 1985, effective January 1, 1986, abolished the 4 percent tax rate and made all taxable dividends and interest subject to a 6 percent rate. This act also gives each individual subject to the tax an exemption of \$1,250 (\$2,500 on joint returns).

Blind persons, pension trusts, and profit-sharing trusts are exempt from this tax. Low income elderly who are 65 years or older are exempt from the tax and the requirement of filing a return if their earnings from all sources were less than \$9,000 or \$15,000 if filing a joint return.

The tax return and remittance are due the 15th day of the 4th month following the taxpayer's fiscal year, which means that the due date of the return will normally be April 15. Three-eighths (3/8) of the revenue from this tax is apportioned to counties and municipalities in Tennessee and five-eighths (5/8) is apportioned to the general fund.

Legal References: T.C.A. 67-2-101 - 67-2-121

INHERITANCE, ESTATE AND GIFT TAXES

Tennessee's first inheritance tax was passed in 1891, with a rate of \$5 per \$100 of the value of all property in the state going to collateral heirs. In 1909, the tax was extended to direct heirs with an initial exemption of \$5,000 and lower rates than for collateral heirs. Subsequent legislation increased the rates and the amount of initial exemption allowed direct heirs.

All property, real and personal, is appraised at its full and true value at the date of death of the decedent. Stocks and bonds listed on recognized exchanges are appraised by ascertaining their quoted value on the date of death of the decedent, or on the nearest business day of the exchange to that date.

Major amendments to the inheritance law were effective on October 1, 1983. Changes made in the Gift Tax Law took effect January 1, 1984.

Transfers are divided into two classes. Class A includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. Class A transfers are presently allowed a \$500,000 exemption from the net estate in arriving at the net taxable Class A estate. However, the exemption will increase to \$600,000 in 1987 and thereafter. The tax rates on the net taxable estate vary from 5.5 percent on the first \$40,000 to 9.5 percent on the excess over \$440,000.

In Class B, which includes any relative, person, association, or corporation not specifically designated in Class A, the exemption level is presently \$100,000. However, the exemption will increase as follows: \$150,000 in 1987, \$250,000 in 1988, \$350,000 in 1989, \$600,000 in 1990. After 1990 no distinction shall be made in classes of beneficiaries and all beneficiaries previously in Class B shall be included in Class A. The tax rates on the net taxable estate vary from 6.0 percent on the first \$40,000 to 13 percent on the excess over \$350,000. However, the rate will decline as follows: 5.5 percent on the first \$40,000 to 13 percent on the excess over \$440,000 in 1987 and 1988, 5.5 percent on the first \$40,000 to 9.5 percent of the excess over \$440,000 in 1989 and thereafter.

All property passing to a surviving spouse does so free of tax (the unlimited marital deduction). This deduction is in addition to the applicable exemption available to Class A estates.

The annual gift tax exemption allowed against the net gifts made during any calendar year is \$10,000 for Class A and \$5,000 for Class B. However, if the net gifts for any calendar year exceed the allowable maximum single exemption, the taxable amount will only apply to the portion of the gift to each donee which exceeds \$10,000 for Class A and \$3,000 for Class B. The exemption is available for each spouse. Gifts made between spouses will qualify for the unlimited marital deduction. The Class A donee classification includes husband, wife, child, lineal ancestor and descendant, legally adopted child, brother, sister, stepchild, son-in-law, and daughter-in-law. Gift tax rates are equal to the inheritance tax rates for Class A. Class B rates vary from 6.5 percent on the first \$50,000 to 16 percent on the excess over \$200,000.

Inheritance tax returns are due nine months after the death of the decedent. Gift tax returns are due April 15th following the end of the calendar year in which the gift was made. All revenue collected from this tax is deposited in the general fund.

Legal References: T.C.A. 67-8-101 - 67-8-605

LIQUEFIED GAS TAX

Effective July 1, 1984, owners of motor vehicles powered by liquefied gas began prepaying the liquefied gas tax, due by July 1 each year. The new annual tax rate is based on the registered gross weight of the vehicle and varies from \$70 for a passenger car to \$114 for a class 5 truck.

Owners of commercial vehicles are required to file an annual report and may have to pay additional tax, depending on the number of miles driven in Tennessee. The per gallon tax rate was increased in 1986 from 9 cents per gallon to 13 cents per gallon.

Liquefied gas dealers are required to file reports quarterly along with tax due by the 25th of the month following the close of each calendar quarter.

Eleven of the 13 cents tax is apportioned as follows: 1.58 percent to the general fund, 56 percent to the highway fund, 28.28 percent to the county highway funds, and 14.14 percent to municipalities. Of the 2 cents remaining, 1 cent is distributed to the highway resurfacing and construction fund and 1 cent to the cities and counties as follows: 1/3 to the cities; 2/3 to the counties.

Legal References: T.C.A. 54-4-201 - 54-4-203, 67-3-1101 - 67-3-1116

MIXED DRINK TAX

The mixed drink tax, enacted by the General Assembly in 1967, was originally applicable only to the state's four largest counties. It is a combination of two separate tax levies, one of which is an annual licensing requirement imposed at the following rates:

private club, historic performing arts center, historic mansion house site, historic interpretive center, and community theater	\$ 300
convention center and urban park center	500
commercial passenger boat company	750
hotel and motel	1,000
premier type tourist resort	1,500

restaurants, according to seating capacity of licensed premises:

75 - 125 seats	\$ 600
126 - 175 seats	750
176 - 225 seats	800
226 - 275 seats	900
276 or more seats	1,000

In addition, there is levied a gross receipts tax of 15 percent of the sale price of all alcoholic beverages sold for consumption on the premises. This tax is due and payable on the first day of each month and, for the purpose of ascertaining the correct liability, the taxpayer must submit a return by the 15th of the month showing gross sales made during the preceding month. A licensing fee of \$750 is levied on commercial airlines and passenger trains in lieu of other taxes levied under this section.

The laws governing the operation of establishments selling mixed drinks have been amended to provide that nonprofit clubs having at least 100 members may be licensed anywhere in the state and sell alcoholic beverages without the approval of a local referendum.

The revenue received from the license fees goes entirely to the general fund, while the gross receipts collections are apportioned as follows: 50 percent to the general fund earmarked for education, 50 percent to the county or city in which sales were made.

Legal References: T.C.A. 57-4-101 - 57-4-308

MOTOR VEHICLE FUEL TAX

The motor vehicle fuel tax was enacted in 1941, as the use of diesel fuel became increasingly popular. The original rate of 7 cents per gallon was increased to 8 cents in 1963, then to 12 cents in 1981, and to 14 cents in 1986. The rate is scheduled to go to 15 cents June 1, 1987. The tax is imposed on the sale of diesel fuel for use in a licensed motor vehicle by any person within the state; however, political subdivisions and governmental agencies are exempt from the payment of the tax.

Those required to file this tax return do so by the 25th of each month and pay the previous month's tax liability. These proceeds are apportioned to the various funds as follows: highway fund, 61.25 percent; general fund, 1.62 percent; counties, for their highway funds, 24.75 percent; and municipalities, 12.38 percent before the 1986 tax increase. The approximate apportionment expected for fiscal year 1986-87 is: highway fund, 66.83 percent; general fund, 1.38 percent; counties, 21.19 percent; and municipalities, 10.60 percent. The expected apportionment for fiscal year 1987-88 is: highway fund, 69.03 percent; general fund, 1.30 percent; counties 19.78 percent; and cities, 9.89 percent.

Legal References: T.C.A. 67-3-801 - 67-3-820; 67-3-701 -67-3-710; 67-3401-67-3408

MOTOR VEHICLE REGISTRATION FEES

Motor vehicles were first required to be registered in 1905 for a \$2.00 fee and an additional \$1.00 county court clerk's fee. The vehicle, thereafter, could be re-registered for only the clerk's fee. Subsequent amendments to the statutes established the fee as an annual levy and periodically increased the rate. Laws were also enacted distinguishing between fees for automobiles and trucks with increased fees imposed on vehicles with greater weight, horsepower, different body types, and usage.

The current registration fees for the different classes of motor vehicles are shown below. In addition to other fees and charges, an additional \$1.00 is charged for the issuance of a reflectorized plate.

A. Registration Fees of Personal Use Vehicles:

Class A:	motorcycles	\$ 9.75
Class B:	commercial 3-wheel motorcycles	21.00
Class C:	passenger motor vehicles	18.75
Class D:	rented trailers & house trailers not over 8' wide and 35' long	9.50
Class E:	antique vehicles	10.00
Class F:	mobile homes or house trailers	
	(1) not over 8' wide & 35' long	18.00
	(2) not over 8' wide & 50' long	24.00
	(3) not over 8' wide but over 50' long	30.00
	(4) not over 10' wide & 35' long	30.00
	(5) not over 10' wide & 50' long	36.00
	(6) not over 10' wide & over 50' long	42.00
	(7) over 10' wide and whatever length	50.00
Class G:	private buses (not for hire)	180.00

B. Registration Fees of Freight Motor Vehicles:

		Private Carriers	Public Carriers
Class 1.	max. gro. wt. 9,000 lbs.	\$ 37.50	\$ 47.50
Class 2.	max. gro. wt. 16,000 lbs.	62.50	100.00
Class 3.	max. gro. wt. 20,000 lbs.	187.50	300.00
Class 4.	max. gro. wt. 26,000 lbs.	350.00	450.00
Class 5.	max. gro. wt. 32,000 lbs.	475.00	600.00
Class 6.	max. gro. wt. 38,000 lbs.	550.00	675.00
Class 7.	max. gro. wt. 44,000 lbs.	600.00	750.00
Class 8.	max. gro. wt. 56,000 lbs.	750.00	900.00
Class 9.	max. gro. wt. 66,000 lbs.	875.00	975.00
Class 10.	max. gro. wt. 74,000 lbs.	1,000.00	1,150.00
Class 11.	max. gro. wt. 80,000 lbs.	1,300.00	1,300.00

Class 12. Motor vehicle carriers designed and used only for transportation of equipment that is mounted thereon may be registered at the rate of 25 percent of the fees set forth above.

C. Public Household Goods Carriers:

For Classes 1 through 11 the respective fees shall be at the same rate as private carriers.

D. Combined Farm and Limited Private Trucks:

Class 1.	max. gro. wt. 9,000 lbs.	\$ 18.75
Class 2.	max. gro. wt. 16,000 lbs.	33.00
Class 3.	max. gro. wt. 20,000 lbs.	99.00
Class 4.	max. gro. wt. 26,000 lbs.	128.00
Class 5.	max. gro. wt. 32,000 lbs.	170.00
Class 6.	max. gro. wt. 38,000 lbs.	198.00
Class 7.	max. gro. wt. 44,000 lbs.	220.00
Class 8.	max. gro. wt. 56,000 lbs.	270.00
Class 9.	max. gro. wt. 66,000 lbs.	312.00
Class 10.	max. gro. wt. 74,000 lbs.	364.00
Class 11.	max. gro. wt. 80,000 lbs.	492.00

E. Miscellaneous Classes:

Class 1.	Well drillers as defined in T.C.A. 55-1-117	\$ 32.00
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F. Freight Trailers and Semitrailers:

Freight trailers and semitrailers are charged a permanent registration tax of \$50.00.

License fees for dealers, transporters, and manufacturers are \$35.50, duplicate plates are \$18.75, and temporary tags are \$5.00. A \$10.00 "temporary permit" can be obtained for trucks weighing up to 12 tons; the permit is \$20.00 for trucks exceeding 12 tons.

Former P.O.W.'s and certain handicapped veterans are entitled to free registrations and special plates. Special plates are designed for issuance to general sessions court and juvenile court judges and members of auxiliary police, volunteer firemen, civil defense, rescue squads, and ham radio operators. Plates are provided for \$1.25 plus the county clerk's fee for vehicles in government service.

The registration fee is due upon acquisition of a vehicle and annually thereafter. A method of staggered registration renewals and registrations throughout the year has been adopted on both registration classes of private passenger vehicles and combined farm and limited private trucks.

Any owner of a freight motor vehicle making application for registration for such vehicle on or before April 15 of each year may, upon surety, defer payment of 75 percent of the annual registration fee. Such deferred payment may be paid in three equal installments on or before the 1st day of June, September, and December of each year.

The revenue from motor vehicle registrations is apportioned 98 percent to the highway fund and 2 percent to the general fund. All of the state revenue from fines and penalties is apportioned to the general fund except the penalties on overweight trucks which are apportioned 20 percent to the general fund and 80 percent to the highway fund.

Legal References: T.C.A. 55-1-101 - 55-6-109, 55-11-101 - 55-11-208

MOTOR VEHICLE TITLE REGISTRATION FEES

In 1951, the Motor Vehicle Title Registration Law was enacted, not as a revenue producing measure, but to discourage theft and to provide a method of noting and discharging liens on certificates of title. Fees were levied for various services to defray expenses incurred in administering the laws. The fee for obtaining a certificate of title is \$3.00.

For noting new liens or mortgage extensions on certificates of title, the fee is \$3.00, and for replacing a lost or destroyed certificate of ownership the fee is \$3.00. The fee is \$10.00 for issuing a plate with a new number for a vehicle where the manufacturer's identification number has been destroyed.

For issuing or duplicating any other certificate or document, the fee is whatever the commissioner deems necessary to cover the cost, but not to exceed \$2.00.

Title fees are due when an application for title is made or an alteration of an existing title is requested. All fees collected by the department are apportioned to the general fund.

Legal References: T.C.A. 55-1-101 - 55-6-109, 8-37-604

PRIVILEGE TAXES

The body of law which covers those taxes listed as privilege taxes bears little in common today with the accepted definition of "privilege tax." Tennessee's privilege tax now consists primarily of receipts derived from realty transfers and mortgage, deeds of trust, other instruments offered for recording in addition to litigation taxes, and a privilege tax upon issuance of marriage licenses.

The realty transfer tax applies to instruments evidencing transfers of any interest in realty when documents are offered for recording. The tax is paid at the rate of 28 cents per \$100 by the grantee or transferee of the interest in real estate as shown on the instrument evidencing the transfer or the value of the property, whichever is greater. The mortgage tax is imposed upon recordation of instruments evidencing an indebtedness such as mortgages, deeds of trust, conditional sales contracts, and financing statements. The rate of tax is 10 cents per \$100 of any amount over the first \$2,000. All such revenue is earmarked to the general fund except that as of July 1, 1986, 2 cents of the 28 cents realty transfer recordation tax is specifically earmarked for the "1986 Wetland Acquisition Fund". Effective July 1, 1987, 2 cents of the original 26 cents is scheduled to be specifically earmarked for the "1986 Wetland Acquisition Fund." Thus 4 cents of the 28 cents will be allotted to the Fund on and after July 1, 1987.

The litigation taxes are imposed upon persons making use of the judicial system of this state. The litigation taxes are collected by judicial clerks from the plaintiff in a civil suit when the action is instituted and in a criminal case from the defendant upon a finding of guilt. Most of these taxes are earmarked for retirement purposes, drivers' education, or compensation for victims of crime. The remainder is apportioned to the general fund.

A \$10 state privilege is levied upon the issuance of each marriage license. The tax is collected by the county clerks and remitted to the Department of Revenue for the purpose of funding a program for family violence shelters, shelter services, and child abuse prevention services.

Legal References: T.C.A. 67-4-409, 67-4-502, 67-4-601,
67-4-606, 40-24-107

SALES AND USE TAX

The retail sales and use tax, imposed in 1947, immediately became the state's largest single revenue source. During fiscal year 1985-86, collections were \$1.9 billion which was approximately 57.7 percent of total tax collections by the department. The major purpose in enacting the sales tax was to provide funds for state and county education programs. The present sales and use tax state rate is 5.5 percent (raised from 4.5 percent effective April 1, 1984) and is applied to the sale, use, consumption, distribution, lease, or rental of tangible personal property and selected services. Amendments since 1947 have altered the coverage of the tax by extending the base to include hotel and motel room charges, vehicle parking services, telephone service, repairs to tangible personal property, laundry, dry cleaning, and charges for water. The base was further expanded in 1967 to include the sale of tobacco products, and in 1971 to cover the casual sales of motor vehicles, vessels, and aircraft. In 1984 the base was further expanded to include most admission charges and dues or fees charged by clubs for amusement, recreational, and athletic events. In FY 1985-86 sales tax collections were distributed approximately as follows: 29.3422 percent to general fund, 65.0970 percent to general fund earmarked for education, 0.0339 percent to general fund for administration, 0.9185 percent to the sinking fund, and 4.6084 percent for municipalities.

Legal References: T.C.A. 55-3-105 - 55-3-109, 67-6-101 - 67-6-701

SEVERANCE TAXES

Crude Oil and Natural Gas

A severance tax on crude oil and natural gas was imposed in 1943. The rates were 5 cents per 50-gallon barrel of oil and 5 percent of the natural gas sales price. A tax rate of 1.5 percent of the selling price of the gas and oil severed was established for both products in 1979 and then increased to 3 percent in 1982. For a period of two years, beginning in April of 1978, a moratorium on collection of the natural gas severance tax was in effect to encourage production.

By the 20th of the month, the person liable for the tax must file a report and pay the tax on oil removed from the ground in the preceding month. The report and tax payment for gas is due on the 20th of the month for activity in the second preceding month. Of the revenues collected, one-third is returned to the county from which the product was severed. The remainder of the tax is allocated to the state's general fund.

Legal References: T.C.A. 60-1-301 - 60-1-302

Coal Products

A severance tax of 1.5 percent of market value but not to exceed 10 cents per ton on the total value of all coal products mined in Tennessee was first imposed in 1972. The rate was changed to 10 cents per ton in 1973. The rate was increased to 20 cents per ton in 1974 and the owner was made liable for the tax at the time the coal products are severed from the earth and ready for sale. Following passage of Tennessee's Coal Surface Mining Law of 1980 and federal approval of its regulatory program, the tax rate was increased to 29 cents per ton in 1982, 32 cents per ton in 1983, and 35 cents per ton effective July 1, 1984. However, federal approval of the state's program was reversed and the tax rate reverted to 20 cents per ton effective October 1, 1984.

By the 15th of the month, the person liable for the tax must file a separate report for each county from which coal is severed and pay the tax due. All revenues collected from the 20 cents tax, less 3 percent and all penalties and interest collected, are returned to that county in which the coal products were severed for the following specific purposes: one-half for the county educational system and one-half for highway and stream cleaning systems of that county. However, revenues generated from tax rates prior to October 1, 1984 which exceeded 20 cents per ton were apportioned to the state's general fund earmarked for the Department of Public Health for administration and enforcement of Tennessee's coal surface mining regulation program.

Legal References: T.C.A. 67-7-104 - 67-7-221

SPECIAL PETROLEUM PRODUCTS TAX

The gasoline inspection fee was enacted in 1899 for the purpose of assuring that gasoline and oil sold in the state met minimum quality standards. The fee, originally set at 25 cents per 60 gallon barrel to cover the administrative costs of the program, has subsequently been raised and the tax base increased to include diesel and other fuels, so that today the inspection fee is a significant revenue producer. Effective January 1, 1979, the tax was repealed and reenacted as a one cent per gallon special tax on volatile substances produced from petroleum, natural gas, oil shales or coal or substitutes for those products.

Returns on the previous month's activity are due from dealers and distributors on or before the 20th of the following month. Collections are apportioned as follows: 98 percent of the net collections go to the highway fund and 2 percent to the general fund. However, before the above distribution an annual amount of \$12,017,000 is to be set aside monthly to a local government fund to be spent solely for roads and streets.

Legal References: T.C.A. 67-3-901 - 67-3-911

TOBACCO TAXES

Tobacco taxes were first enacted in Tennessee in 1925 as a two year emergency measure to provide additional revenue for public schools and also to make possible further reductions in the state property tax. The tax was levied on the privilege of selling tobacco products and the rate was set at 10 percent of the retail sales price. In 1927, the General Assembly made the tobacco tax permanent and set the rate for cigarettes at 2 cents per package, while the rate for other tobacco products remained unchanged. In subsequent years, extensive legislation has both increased the tax rate and provided the responsible agencies with greater enforcement powers to allow more efficient tax administration.

The tax rate on cigarettes is 6.5 mills per cigarette, or 13 cents per package of 20 cigarettes or 16-1/4 cents on package of 25 cigarettes. The tax rate on all other tobacco products is 6 percent of the wholesale cost price. In addition, the license fee for the tobacco distributor is \$10 for each secondary wholesale location, for the wholesaler dealer and jobber, the fee is \$20 for each separate sales warehouse. The manufacturing distributor and the tobacco manufacturer pay \$20 for each processing location or warehouse.

The cigarette tax is collected by means of tax stamps (decals) issued and sold by the commissioner of revenue. Cigarette distributors are allowed a discount on their tax payments to cover the costs of affixing the stamps to the packages. This discount decreases from a top rate of 2.75 percent down to the lowest rate of 1.75 percent as the quantity of stamps purchased accumulates during the year.

The tax on other tobacco products is collected by a reporting method and a discount of 2 percent is allowed to compensate for compliance costs and risks of loss if not delinquent or deficient when paid.

The cigarette tax is paid when the distributor purchases the stamps from the commissioner of revenue, with payment evidenced by the affixing of the stamps to the packages. The tax on other tobacco products is remitted by the 15th of each month and accompanied by a report reflecting the previous month's transactions. The various license fees are all payable not later than May 31, annually.

The revenue from these sources is apportioned to the general fund, where 96 percent is specifically earmarked for education.

Legal References: T.C.A. 67-4-1001 - 67-4-1025



PART III

**MAJOR TAX LEGISLATION
AND DECISION MAKING**



LEGISLATIVE ACTION

GENERAL ADMINISTRATION

Section 67-1-102 was amended enabling the commissioner of revenue under certain conditions to compromise tax liabilities for the best interest of the state (Public Chapter No. 214; effective April 18, 1985).

Section 67-1-708 was amended enabling the commissioner of revenue to waive enforcement and collection of any tax administered by him if it would cost as much or more to collect, and the deficiency were not due to fraud (Public Chapter No. 297; effective May 6, 1985).

Section 67-1-108 was amended to provide that should the commissioner change the policy of the department as to the taxability of any privilege, such taxability would be effective only after the date of such policy change unless otherwise provided by law (Public Chapter No. 552; effective July 1, 1986).

Titles 9 and 67 were amended to give chancery court sole jurisdiction over tax suits as of April 15, 1986. Procedures for paying tax under protest after January 1, 1986, were changed and interest on valid refunds not given within 45 days from receipt of the claim was provided for (Public Chapter No. 749; effective January 1, 1986).

FRANCHISE, EXCISE AND INCOME TAXES

Excise

Sections 67-4-805 and 67-4-808 were amended by increasing the maximum period for carrying forward both a net operating loss and any unused credit for industrial machinery from 3 years to 5 years (Public Chapter No. 385; effective July 1, 1985).

Sections 67-4-811 and 67-4-815 were amended to provide for an apportioned earnings basis rather than a separate accounting basis for taxation in constructing or improving real property for others (Public Chapter No. 859; effective July 15, 1986).

Section 56-32-224 was amended to provide that taxes collected from Health Management Organizations under Title 56 may be applied as a single credit against corporate franchise or excise taxes (Public Chapter No. 713; effective April 8, 1986).

Franchise

Section 67-4-917 was amended to delete the requirement that proof be furnished to the commissioner of revenue that no third party would be injured by reinstatement of a corporate charter when such has been given to the secretary of state (Public Chapter No. 598; effective March 24, 1986).

Income

Sections 67-2-102 and 67-2-104 were amended by eliminating the four percent alternative tax rate for income from stock in a corporation with at least 75 percent of its property in Tennessee. The \$25 exemption from the income tax was raised to the first \$1,250 or \$2,500 if filing a joint return. The low income elderly exemption was increased from \$6,000 to \$9,000 and from \$10,000 to \$15,000 if filing a joint return (Public Chapter No. 395; effective January 1, 1986).

MISCELLANEOUS TAXES

Alcoholic Beverages

Section 57-3-207 was amended to tax Tennessee wine at the same rate as wine produced outside Tennessee - up from 5 cents to \$1.10 per gallon (Public Chapter No. 386; effective July 1, 1985).

Sections 57-3-101, 57-3-103 and 57-4-102 were amended to redefine "alcoholic beverages" or "beverages" as any drinkable liquid containing distilled alcohol regardless of the alcoholic content (Public Chapter No. 516; effective March 5, 1986).

Section 57-4-203 was amended to allow certain licensed hotels to provide to their registered guest up to four tax paid bottles of wine (Public Chapter No. 516; effective March 5, 1986).

Beer

Sections 57-6-102 and 57-6-104 were amended by redefining the term "good cause" and requiring manufacturers and importers who wish to change wholesaler territories to show good cause for so doing (Public Chapter No. 524; effective July 1, 1986).

Sections 57-5-206 and 57-6-105(c) were amended to allow wholesalers to keep microfiche copies instead of originals of bills of sale or invoices (Public Chapter No. 525; effective July 1, 1986).

Section 57-5-107 was repealed and Section 57-5-106 was amended to allow applicants to secure their bonds by a certificate of deposit (Public Chapter No. 676; effective July 1, 1986).

Business Tax

Section 67-4-712 was amended to exempt from the business tax any organization already exempt from Internal Revenue Service under I.R.C. 501(c)(3) or (4) whose only business is conducted at the Tennessee State Fair or county fairs (Public Chapter No. 672; effective April 1, 1986).

Sections 67-4-702 and 67-4-709 were amended to place transient vendors under the business tax (Public Chapter No. 699; effective July 1, 1986).

Section 67-4-711 was amended to allow the deduction from the business tax base of proceeds from sale of school supplies and meals by not-private independent contractors (Public Chapter No. 782; effective July 1, 1986).

Section 67-4-712 was amended to exempt gross proceeds from amusement activities provided by certain non-profit organizations exempt under 501(c) or listed in Major Group 86 S.I.C. (Public Chapter No. 929; effective April 29, 1986).

Coin Amusement

Section 67-4-504 was amended by classifying coin operated amusement devices into two categories. Devices in one category are taxable and those in the other category are not (Public Chapter No. 459; effective July 1, 1985).

Gross Receipts

Section 67-4-301 was amended to exclude taxes collected from customers from the gross receipts tax base of utilities regulated by the Public Service Commission (Public Chapter No. 414; effective July 1, 1986).

Inheritance Tax

Section 67-8-412 was amended to delete the requirement that an inventory be filed with the commissioner of revenue and give the representative a reasonable time to provide required information (Public Chapter No. 364; effective May 23, 1985).

Sections 67-8-304(9), 67-8-315(a), 67-8-317 and 67-8-412(a) were amended so that annuities are fully taxable under state law, to allow administrative expense deductions for certain interest payments, to change the formula for computing the credit allowed for some previously paid inheritance taxes, and to allow certain U.S. treasury "flower bonds" to be valued at par value (Public Chapter No. 453; effective May 30, 1985).

Section 67-8-101 was amended to provide that if a person disclaimed all or part of a gratuitous transfer, such disclaimer would not result in a taxable transfer (Public Chapter No. 705; effective April 8, 1986).

Mixed Drink Taxes

Section 57-4-102(n) was amended to allow counties with population in excess of 285,000 to approve commercial passenger boat companies to sell mixed drinks (Public Chapter No. 41; effective March 18, 1985).

Sections 57-4-101 and 57-4-102 were amended to allow the sale of mixed drink on the premises of some commercial airports (Public Chapter No. 190; effective April 18, 1985).

Privilege Taxes

Section 67-4-409 was amended by limiting the amount of transfer and mortgage tax to be paid by any manufacturer. Transfer tax is limited to \$100,000 in the aggregate, and mortgage tax is limited to \$500,000 in the aggregate (Public Chapter No. 604; effective March 24, 1986).

Section 67-4-409(a) was amended to increase the transfer tax rate from 26 cents to 28 cents per \$100 until July 1, 1996 (Public Chapter No. 833; effective July 1, 1986).

Section 67-4-602(b) was amended to raise the litigation tax on criminal cases from \$17.25 to \$20.00 to reimburse attorneys under 40-14-207 (Public Chapter No. 873; effective July 1, 1986).

Tobacco Taxes

Titles 47 and 67 were amended by providing new penalties for noncompliance with the "Unfair Cigarette Sales Law" and adding an additional tax of \$.0005 per pack to fund enforcement and administration (Public Chapter No. 179; effective June 1, 1985).

Section 47-25-311 was amended to reduce the penalty for the initial violation of the "Unfair Cigarette Sales Law" from \$1,000 to \$100 (Public Chapter No. 940; effective June 3, 1986).

MOTOR VEHICLE FEES

Motor Vehicle Registration

Section 55-4-226 was amended to allow special license plates for retired members of the Tennessee Judicial Conference (Public Chapter No. 56; effective March 20, 1985).

Section 55-21-103 was amended to allow for the issuance of permanent or temporary placards for qualified handicapped individuals together with the fees (Public Chapter No. 260; effective July 1, 1985).

Section 55-1-103 and 55-4-111 were amended to redefine the term "motorcycle" and provide for their licensing (Public Chapter No. 283; effective April 30, 1985).

Section 55-4-128 was added to provide a 30 day grace period for the issuance or renewal of vehicle registration in counties requiring a successful completion of an auto emissions test as a prerequisite to registration (Public Chapter No. 339; effective May 16, 1985).

Section 55-4-111 was amended and Section 9-4-121 was created to increase registration fees by \$1.00 for most non-commercial motor vehicles in order to fund the police pay supplement fund (Public Chapter No. 461; effective July 1, 1985).

Section 55-4-113 was amended to provide that an otherwise properly registered vehicle would not be considered in violation of the maximum gross weight if it exceeded that weight solely due to occasional towing of a fork lift or tow motor (Public Chapter No. 540; effective March 13, 1986).

Title 55 was amended to revise the method of registration and prices charged for the issuance of handicapped license plates or placards (Public Chapter No. 791; effective July 1, 1986).

Title 55 was amended to allow for the titling, registration and operation of "autocycles" (Public Chapter No. 804; effective April 15, 1986).

Motor Vehicle Title

Title 55, Chapter 3 was amended to eliminate the requirement of having title documents notarized (Public Chapter No. 771; effective July 1, 1986).

PETROLEUM TAXES

Gasoline

Section 67-3-402 was amended to extend the governmental unit exemption from state excise taxes on gasoline or distillate to public transportation systems and transit authorities (Public Chapter No. 263; effective April 30, 1985).

Section 67-3-603 was amended to increase the gasoline tax from 9 cents to 12 cents per gallon (Public Chapter No. 419; effective July 1, 1985).

Section 67-3-603 was amended to provisionally increase the gasohol tax from 5 cents to 8 cents per gallon (Public Chapter No. 454; effective July 1, 1985).

Title 67, Chapter 4 was amended to begin the three-step reduction of the sales tax rate on aviation fuel to 4.5 percent, effective July 1, 1988 and to increase the gasoline tax from 12 cents to 16 cents per gallon (Public Chapter No. 931; effective June 1, 1986).

Highway User Fuel Tax

Section 67-3-706 was amended to increase the fee for temporary fuel permits from \$20.00 to \$30.00 (Public Chapter No. 418; effective July 1, 1985).

Section 67-3-706 was amended to permit a waiver of a temporary fuel permit for those transporting livestock for exhibition or breeding on an occasional basis (Public Chapter No. 694; effective July 1, 1986).

Motor Vehicle Fuel Tax

Section 67-3-802 was amended to define "kerosene" and to exempt certain transfers of that product into hand pumps or computer type pumps (Public Chapter No. 157; effective April 8, 1985).

Sections 67-3-803 and 67-3-1103 were amended to increase the motor vehicle fuel tax rate from 12 cents to 14 cents per gallon effective June 1, 1986 and to 15 cents per gallon effective June 1, 1987. The tax rate on compressed natural gas used as motor vehicle fuel was increased from 9 cents to 13 cents per gallon (Public Chapter No. 931; effective June 1, 1986).

SALES AND USE TAX

Section 67-6-309 was amended to exempt film rentals to theaters which pay the sales tax on admissions (Public Chapter No. 137; effective retroactive to June 1, 1984).

Section 67-6-504 was amended to allow dealers to round off figures to the nearest dollar on their sales tax returns (Public Chapter No. 251; effective July 1, 1985).

Section 67-6-329 was amended to exempt certain items used to produce food or fiber for consumption (Public Chapter No. 352; effective May 20, 1985).

Section 67-6-102(1) was amended to exempt goods sold directly to consumers during a temporary sales period. Includes sales by girl scouts and county fairs (Public Chapter No. 389; effective July 1, 1985).

Title 67, Chapter 6 was amended to exempt contributions in aid of capital construction made to any municipal or county utility, electric membership corporation, or electric co-operative (Public Chapter No. 399; effective May 28, 1985).

Sections 67-6-102 and 67-6-201 were amended to impose sales tax on the rental of space to dealers and vendors. Rental of space at craft or book fairs, antique malls, or gun shows sponsored by non-profit corporations is exempt (Public Chapter No. 406; effective July 1, 1985).

Section 67-6-313 was amended to exempt repair services performed on certain qualified items which are subsequently delivered out of state (Public Chapter No. 420; effective July 1, 1985).

Section 67-6-507 was amended allowing a tax credit for bad debts borne by certain municipal corporations and government agencies (Public Chapter No. 423; effective May 9, 1985, and retroactive for all other credits taken on sales and use tax returns).

Section 67-6-322 was amended to exempt veterans organizations operating under 26 U.S.C. 501(c)(19) (Public Chapter No. 436; effective July 1, 1985).

Section 67-6-330 was amended to broaden exemptions on amusement activities (Public Chapter No. 452; effective July 1, 1985, with certain provisions retroactive to May 1, 1985).

Sections 67-6-102(13)(6) and Section 67-6-330 were amended to exempt sales for resale of amusement tickets and certain gross proceeds of county or agriculture fairs from the sales tax (Public Chapter No. 456; effective July 1, 1985).

Section 67-6-333 was added to exempt charges for taxidermy services and provide that the taxidermist pay sales tax on his purchases (Public Chapter No. 457; effective July 1, 1985, retroactive to July 1, 1981).

Section 67-6-102 was amended to retroactively exempt charges for animal bathing and grooming from July 1, 1980 to June 30, 1985 and then subject such charges to tax on 15% of the gross charge for the services (Public Chapter No. 469; effective July 1, 1985).

Section 67-6-209 was amended to exempt from the state sales tax property used by contractors to build private non-profit colleges or universities (Public Chapter No. 475; effective July 1, 1986).

Section 67-6-329 was amended to exempt typesetting and materials used for typesetting when used in printing (Public Chapter No. 517; effective March 5, 1986).

Section 67-6-313 was amended to exempt repair services on machinery used to load and unload containers on or off aircraft (Public Chapter No. 518; effective July 1, 1986).

Section 67-6-330 was amended to exempt fishing tournament registration fees from the sales tax (Public Chapter No. 520; effective March 11, 1986).

Sections 67-6-204 and 67-6-702 was amended to provide the lessee of tangible personal property with the option of paying either the sales tax on the lease or the use tax on the cost of the property if the lessor is a tax exempt entity and the commissioner of revenue approves (Public Chapter No. 560; effective March 13, 1986).

Section 67-6-329 was amended to extend several sales tax exemptions currently benefitting food-producing farmers to nurserymen and tobacco farmers (Public Chapter No. 565; effective May 20, 1986).

Section 67-6-102 was amended to exempt leases of utility poles and associated items (Public Chapter No. 567; effective March 24, 1986, and applies retroactively to any case filed, pending, or paid as of the effective date).

Section 67-6-335 was amended to state that a dentist was considered the consumer of materials used in his profession and sales tax did not apply to transfers of property made to his patients (Public Chapter No. 650; effective April 1, 1986).

Sections 67-6-336 and 67-6-322 were amended to provide a reduced tax rate of 1.5% on electricity and liquefied gas when sold to farmers and nurserymen for production of food or fiber. This act also exempts property sold or given to certain veteran organizations (Public Chapter No. 687; effective July 1, 1986).

Sections 67-6-216, 67-6-210 and 67-6-337 were amended to exempt labor costs involved with a factory-manufactured structure, to exempt from use tax such a structure imported into Tennessee by a new citizen, and to exempt such a structure upon which the Tennessee sales tax has already been paid (Public Chapter No. 733; effective July 1, 1986).

Section 67-6-102(8)(A) was amended to include within the definition of "industrial machinery" machinery and equipment used to make trusses, window units, or door units as part of the principal business of the sale of building supplies (Public Chapter No. 815; effective April 15, 1986).

Section 67-6-322 was amended to exempt goods sold, given, or donated to labor organizations already exempt from the I.R.S. under I.R.C. 501(c)(5) (Public Chapter No. 872; effective April 9, 1986).

Sections 67-6-338 - 339 were added to exempt all sales paid for with food stamps or coupons, and W.I.C. vouchers issued by the federal government if required by federal law (Public Chapter No. 876; effective October 1, 1986).

Section 67-6-102(8)(A) was amended to include in the definition of "industrial machinery" that machinery used in the mining of coal (Public Chapter No. 924; effective April 16, 1986).

Section 67-6-330 was amended to exempt dues, fees, charges, and contributions paid to certain qualifying physical fitness facilities and also entry fees to participate in a contest, tournament, or charity horse show (Public Chapter No. 936; effective June 1, 1986).

C O U R T D E C I S I O N S

ALCOHOLIC BEVERAGE TAXES

Brown-Forman Distillers V. Olsen 676 S.W.2d 567 (Tenn. Ct. App. 1984)

The rules of the Tennessee Department of Revenue, which require the approval of the department before brands of alcoholic beverages can be transferred, by the manufacturer or importer of the brand, from one Tennessee wholesaler to another, are valid.

Reliance Insurance Co. V. Olsen 678 S.W.2d 59 (Tenn. 1984)

If surety bonds, drafted by the Department of Revenue contain ambiguities, these ambiguities must be resolved against the drafting party.

BUSINESS TAX

Super Flea Market of Chattanooga, Inc. V. Olsen 677 S.W.2d 449 (Tenn. 1984)

T.C.A. Section 67-4-70(a)(5), which requires promoters of flea markets, antique malls, craft shows, antique shows, gun shows, and auto shows to collect one dollar per day per booth from their exhibitors for both city and county imposed business tax, is constitutional.

FRANCHISE AND EXCISE TAXES

Kerney V. Cobb 658 S.W.2d 128 (Tenn. 1983)

The court held that when a corporation's charter had been revoked for failure to pay franchise taxes and then later reinstated, the reinstatement relates back to the date of revocation, and thus validates all acts of the corporation in the interim. In addition, reinstatement of the corporate charter would be available only through persons authorized to act for the corporation whose charter was revoked. The president of the corporation is authorized to pay the debts of a corporation, so that the payment of the franchise taxes and consequent reinstatement of the charter was within the president's authority and did not require shareholder approval.

Howard Cotton Co. V. Olsen 675 S.W.2d 154 (Tenn. 1984)

The court held that the corporation was entitled to apportion its net earnings. The test for the tax years 1975 and 1976 is whether the corporation was "doing business" in Tennessee and elsewhere sufficient to allow the corporation to apportion. The test for the tax years after 1976 is whether other states had jurisdiction to tax, with the inquiry focused on whether the corporation was

engaged in substantial income producing activities in other states, and whether the other states gave something to the corporation for which they would ask return.

General Electric Broadcasting Co. V. Tollett Tenn. August 27, 1984, Nashville (Not for Publication)

In determining the taxable net earnings of a corporation for Tennessee excise tax purposes, a charitable gift is deductible at book value, not fair market value.

Kellogg Co. V. Olsen 675 S.W.2d 707 (Tenn. 1984)

For tax years after 1976, the deduction from net earnings provided for dividends earned by parent corporations from eighty percent (80%) owned subsidiary corporations, as set out at T.C.A. Section 67-4-805(b)(2)(A), is not required to be reduced by the amount of expenses incurred by the parent corporation in earning the dividends.

Tennessee Growers, Inc. V. King 682 S.W.2d 203 (Tenn. 1984)

Recapture of depreciation on assets distributed in the liquidation of a corporation is properly includable in net earnings for excise tax purposes, and constitutes business earnings.

Broadmoor-Kingsport Apartments, Inc. V. King 686 S.W.2d 70 (Tenn. 1985)

The court held that the taxpayer was subject to Tennessee's franchise and excise taxes. The corporation was "doing business" in the state within the meaning of the law where the corporation held record title to land situated in Tennessee, the corporation took part in arrangements to finance development of an apartment complex, the corporation recorded in this state documents which were executed for financing of the complex, and all of the corporation's significant activities were in this state.

Omnicon, Inc. V. King 688 S.W.2d 818 (Tenn. 1985)

The proper method of valuing a corporate taxpayer's interest in a partnership for franchise tax purposes is the net worth of the partnership, as represented by the capital accounts of the partnership.

Holiday Inns, Inc. V. Olsen 692 S.W.2d 850 (Tenn. 1985)

Interest from short-term investments of working capital in the regular course of the taxpayer's business constitutes "business earnings" for excise tax purposes under T.C.A. Section 67-4-804(2)(1) and must be apportioned among the states to which the taxpayer corporation does business.

General Care Corp. V. Olsen 705 S.W.2d 642 (Tenn. 1986)

The court held that gains from the sale of assets, upon complete liquidation of a corporation, are non-business earnings where disposition of the properties, apart from their acquisition and management, were not an integral part of the taxpayer's trade or business, and the sale was in complete liquidation and served to terminate regular business operations of the corporation. Non-business capital gains are directly allocated to Tennessee if they meet the criteria set forth in T.C.A. Section 67-4-810(c).

Cavalier Industries V. Olsen 706 S.W.2d 950 (Tenn. 1986)

The court held that a corporation which liquidated under section 337 of the Internal Revenue Code had taxable gain from the transaction even though it elected to liquidate under the installment method set out at I.R.C. Section 453B. Such gain is added to federal taxable income under T.C.A. Section 67-4-805(1)(D).

GIFT AND INHERITANCE TAXES

Mercy V. Olsen 672 S.W.2d 196 (Tenn. 1984)

(1) Proceeds of life insurance policies transferred by a decedent within three years of death are includable in the gross estate of the decedent.

(2) Under T.C.A. Section 67-8-412, the value of life insurance policies is estimated at the date of death, not the date of transfer.

(3) T.C.A. Section 67-8-304 applies to all exemptions and deductions previously set out in T.C.A. Section 67-2505, including marital deductions later amended out of T.C.A. Section 67-8-304.

(4) T.C.A. Section 67-8-304 allows a \$3,000 gift exclusion for each donee, even if the total gift was more than \$3,000.

Cleveland Bank & Trust Co. V. Olsen 682 S.W.2d 200 (Tenn. 1984)

Interest paid on state inheritance tax and federal estate tax is a proper administration expense under T.C.A. Section 67-8-315 when authorized by will.

Reeves V. Olsen 691 S.W.2d 527 (Tenn. 1985)

T.C.A. Section 67-8-116, which permits a taxpayer donor to file an appeal of valuation of gift with the commissioner of revenue, does not require exhaustion of administrative remedies before a taxpayer can pay gift taxes under protest and bring suit to recover.

GROSS RECEIPTS TAX

United Cannery, Inc. V. King 696 S.W.2d 515 (Tenn. 1985)

Creation of a corporate subsidiary by a bottling company and the transfer of canning operations to that subsidiary did not constitute a transfer of ownership within the meaning of T.C.A. Section 67-4-309(b) and thus, there were two taxable entities doing business each subject to the privilege tax on bottlers.

INCOME TAX

Shackleford V. Olsen 675 S.W.2d 171 (Tenn. 1984)

A provision in a note for payment thirty days after written demand does not alter the character of an instrument from a demand note to a time instrument. Interest from such a note is not taxable under the Hall Income Tax pursuant to T.C.A. Section 67-2-101(1)(B)(i).

Dominion National Bank V. Olsen 771 F.2d 108 (6th Cir. 1985)

The court held that the exemption from the Hall Income Tax, T.C.A. Section 67-2-101 et seq. of income from certificates of deposit held only in Tennessee financial institutions, was unconstitutional as violative of the Commerce Clause, U.S. Const. art. 1 Section 8, since it unfairly discriminated against financial institutions in other states.

RECORDING TAX

Health & Educational Facilities Board of Shelby County V. King 678 S.W.2d 14 (Tenn. 1984)

(1) The recording of more than one instrument evidencing the same indebtedness does not result in the imposition of recording tax on each instrument.

(2) All instruments evidencing the indebtedness of the Health & Educational Facilities Board are exempt from the recording tax, regardless of whether the Board assigned its interest to a nonexempt party, because of the intent and purpose of the legislature in creating health and educational facilities corporations and the express exemption in T.C.A. Section 67-4-409(F)(1).

SALES AND USE TAX

Northern Telecom, Inc. V. Olsen 679 S.W.2d 488 (Tenn. 1984)

The court finds that the transfer of assets from a subsidiary corporation to its parent, pursuant to corporate merger, was without consideration and therefore not a taxable sale under T.C.A. Section 67-6-102(14)(A). This decision may have been nullified, however, by the provisions of T.C.A. Section 67-6-102(1) as amended by 1984 Tenn. Public Acts 523.

Le Tourneau Sales and Services, Inc. V. Olsen 691 S.W.2d 531 (Tenn. 1985)

The repair of machinery shipped into Tennessee from another state is taxable if the work is done in Tennessee, despite the fact that the repaired item is shipped back to the out-of-state customer once the repair is completed.

Tibbals Flooring Co. V. Olsen 698 S.W.2d 60 (Tenn. 1985)

Structures for the drying of lumber and the collection and storage of sawdust are not "industrial machinery" within the meaning of T.C.A. Section 67-6-102(8).

Magnavox Consumer Electronics Corp. V. King 707 S.W.2d 504 (Tenn. 1986)

Leasing of trucks outside Tennessee for use in Tennessee is subject to use tax under T.C.A. Section 67-6-210. Plaintiff's use of leased trucks within the state was a taxable use. Tax must be paid on the final rental price without separation of the charge for fuel included in the gross rental price. A fuel tank which was attached to a permanent structure and which was securely anchored to a freehold was a fixture and not tangible personal property subject to use tax.

Sears, Roebuck & Co. V. Woods 708 S.W.2d 374 (Tenn. 1986)

Preprinted advertising supplements which were inserted in a newspaper did not become a part of the newspaper so as to be exempt from use tax under T.C.A. Section 67-6-329(2)(3). The supplements also did not qualify for an exemption under T.C.A. Section 67-6-329(10) which exempts shopper's advertisers nor T.C.A. Section 67-6-102(B)(F) which exempts materials which become a component part of a manufactured item. Use tax on supplements does not violate freedom of the press.

Jernigan V. Jackson 704 S.W.2d 308 (Tenn. 1986)

No constitutional right to jury trial is available to litigants in tax cases.

The Beare Co. V. Olsen 711 S.W.2d 603 (Tenn. 1986)

A manufacturer brought suit against the commissioner of revenue to recover amounts representing sales tax paid to the city of Humboldt on purchases of electricity, gas, and water. The case was dismissed for lack of standing because sales tax is imposed on the seller, City of Humboldt, and not on the purchaser regardless of the fact that tax may be passed on to the consumer. There is no provision for suit against the commissioner for recovery of taxes by any person other than the taxpayer and the plaintiff in this case was not a taxpayer. The city was not the collecting agent of the state for the taxes in question.

A. Copeland Enterprises, Inc. V. Commissioner 703 S.W.2d 624 (Tenn. 1986)

Plaintiff, who took over the assets and continued the business of a going concern, was held liable for delinquent taxes as a successor business under T.C.A. Section 67-6-513. It is not necessary to show purchase money or equity in excess of cancelled indebtedness in order to impose successor liability under T.C.A. Section 67-6-513.

Stratton V. Jackson 707 S.W.2d 865 (Tenn. 1986)

The court held that the commissioner's assessment of tax is presumed valid and the plaintiff bears the burden of proving the error in the assessment. Because the plaintiff did not keep adequate records of his sales and failed to supply other clear and convincing evidence of his sales, he failed to meet his burden, and the commissioner's assessment must stand.

TAX ENFORCEMENT

Brown Oil Co. V. Johnson 689 S.W.2d 149 (Tenn. 1985)

Wife's signature of agreement to assume her husband's sales tax liability made her subject to the tax lien provisions just as if she had been the original dealer.



PART IV

**STATISTICS ON SELECTED
TENNESSEE TAXES**

FIGURE 2
SOURCES OF REVENUE
FISCAL YEAR 1985

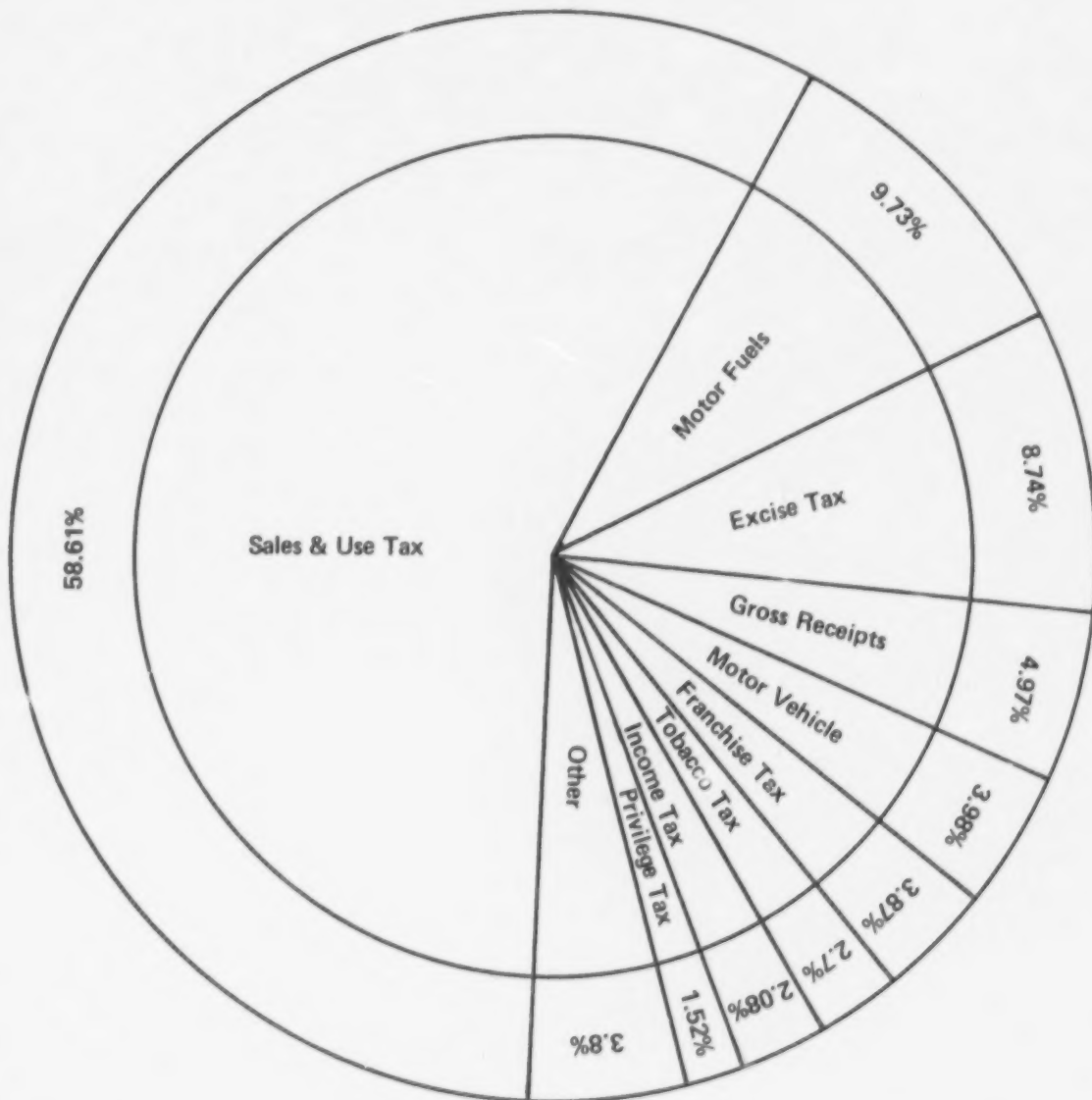


FIGURE 3
SOURCES OF REVENUE
FISCAL YEAR 1986

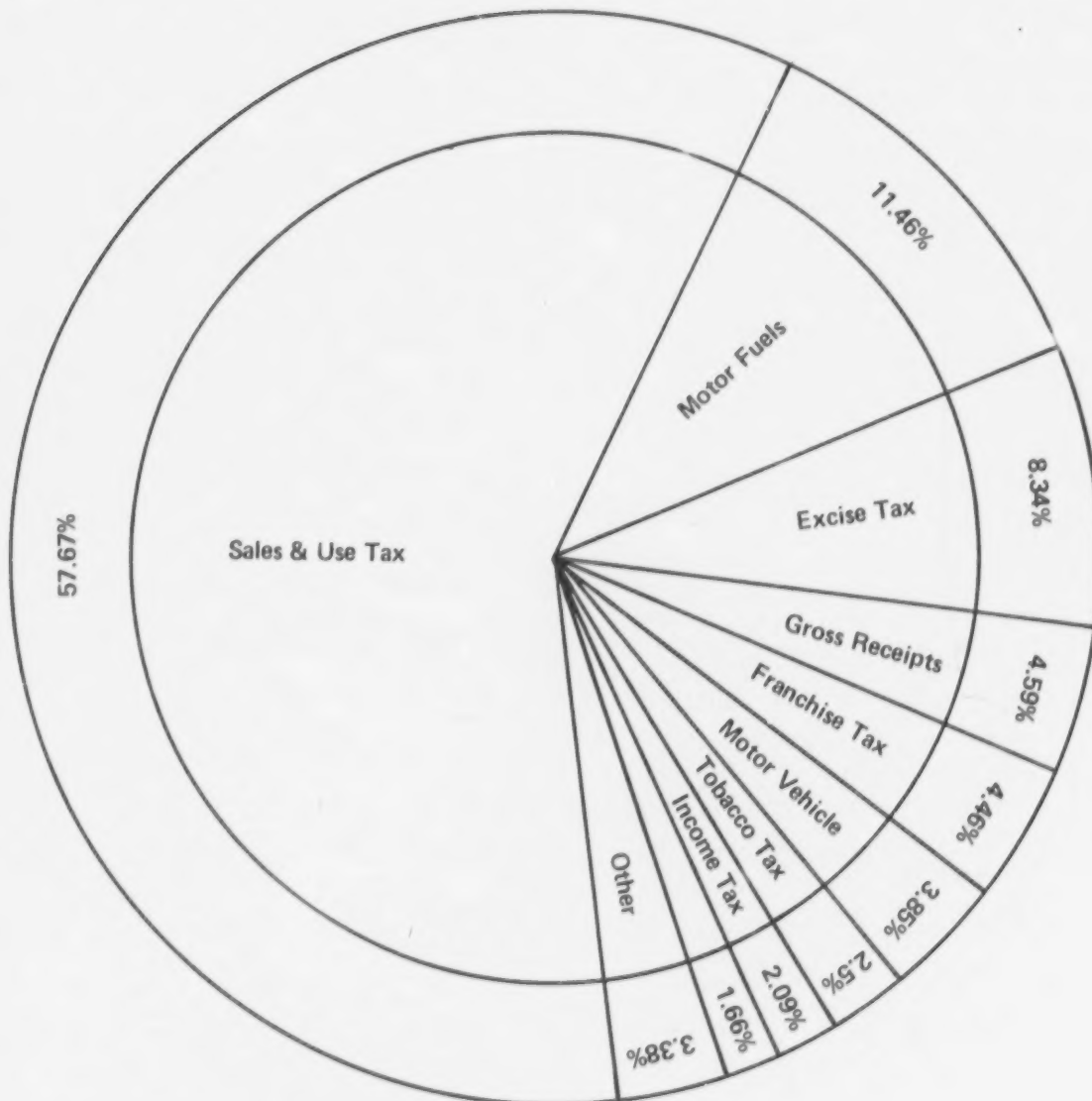


TABLE 1
DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Alcoholic Beverage	25,804,564	26,983,721	27,874,617	28,697,008	29,130,113	30,016,280	30,189,948	30,709,735	30,864,864	30,084,125
Beer	8,632,323	9,147,081	9,814,744	9,332,156	10,058,561	11,952,357	10,917,288	11,570,192	11,754,481	11,867,637
Business	3,632,932	3,903,393	4,050,108	5,356,524	5,525,036	5,890,204	7,474,298	7,783,131	8,753,728	10,361,580
Coin Amusement	0	0	0	0	0	0	0	4,029,039	2,824,517	1,891,066
Excise	156,041,541	170,848,167	186,088,453	198,221,751	195,064,951	206,835,134	203,857,519	226,242,062	259,197,550	268,617,566
Filing Fees	614,715	615,964	596,027	692,131	606,019	644,147	715,190	283,127	(37,640)	13,698
Franchise	32,249,136	37,748,746	41,001,230	43,937,987	45,704,592	49,511,249	56,740,541	69,482,637	114,722,321	143,654,400
Gasoline	166,954,664	172,018,433	178,843,729	163,532,011	157,182,077	201,167,647	200,320,443	200,043,930	195,779,925	271,599,328
Gross Receipts	41,963,130	70,029,811	72,970,893	89,450,414	109,714,461	126,834,918	134,356,598	139,264,696	147,508,160	147,993,570
Income	22,365,215	24,656,758	26,032,457	30,800,100	35,677,777	44,468,965	52,150,812	54,723,405	61,825,304	67,431,653
Inheritance & Gift	41,247,378	57,588,147	37,492,901	28,307,485	26,673,856	28,638,832	36,208,230	36,436,281	32,938,796	28,811,950
Mixed Drink	7,937,722	9,721,911	11,145,305	12,295,360	13,966,510	16,115,822	17,764,720	18,835,060	19,218,346	19,946,632
Motor Fuel	25,824,620	28,747,497	31,757,428	31,174,132	32,541,258	49,123,496	52,355,383	58,279,263	60,453,656	63,918,918
Motor Vehicle Regist	85,808,934	84,301,283	89,893,281	90,760,987	89,785,024	105,635,684	104,607,815	111,893,078	117,897,292	123,956,612
Motor Vehicle Title	3,093,290	3,090,471	3,237,025	3,171,194	3,089,960	3,147,508	3,433,102	3,599,273	3,630,093	3,830,006
Privilege	21,799,931	26,106,563	29,257,316	29,438,037	29,573,139	28,042,942	30,692,941	39,997,915	44,946,023	53,606,127
Sales & Use	730,672,409	831,328,205	938,663,131	978,120,819	1,039,459,775	1,112,636,443	1,171,533,018	1,343,856,945	1,738,366,527	1,858,168,211
Severance	1,993,412	2,127,876	2,092,982	2,203,625	2,552,535	2,511,825	3,418,574	3,332,547	2,819,310	2,316,053
Special Petroleum	34,218,846	35,414,792	35,978,236	32,078,885	30,709,994	29,854,670	30,261,382	31,705,360	32,252,257	33,804,574
Tobacco	67,828,688	70,767,155	72,028,548	73,820,121	77,057,695	78,441,904	78,337,555	76,873,664	80,134,916	80,443,367
TOTAL	1,478,970,250	1,665,345,975	1,798,818,412	1,851,390,727	1,934,073,333	2,131,470,065	2,225,335,367	2,474,932,179	2,965,850,436	3,222,247,092

Detail may not add to total due to rounding.

(-) denotes negative number.

TABLE 2
PERCENTAGE OF DEPARTMENT COLLECTIONS BY SOURCE

TAX SOURCE	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Alcoholic Beverage	1.75	1.62	1.55	1.55	1.51	1.41	1.36	1.24	1.04	0.93
Beer	0.60	0.55	0.55	0.51	0.52	0.56	0.49	0.47	0.40	0.37
Business	0.25	0.23	0.23	0.29	0.29	0.28	0.34	0.31	0.29	0.32
Coin Amusement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	0.09	0.06
Excise	10.55	10.26	10.34	10.71	10.09	9.70	9.16	9.14	8.74	8.34
Filing Fees	0.04	0.04	0.03	0.04	0.03	0.03	0.03	0.01	0.00	0.00
Franchise	2.18	2.27	2.28	2.37	2.36	2.32	2.55	2.81	3.87	4.46
Gasoline	11.29	10.33	9.94	8.83	8.13	9.44	9.00	8.08	6.60	8.43
Gross Receipts	2.84	4.20	4.06	4.83	5.67	5.95	6.04	5.63	4.97	4.59
Income	1.51	1.49	1.45	1.67	1.85	2.09	2.34	2.21	2.08	2.09
Inheritance & Gift	2.79	3.46	2.08	1.53	1.38	1.34	1.63	1.47	1.11	0.89
Mixed Drink	0.54	0.58	0.62	0.66	0.72	0.76	0.80	0.76	0.65	0.62
Motor Fuel	1.75	1.73	1.76	1.69	1.68	2.30	2.35	2.35	2.04	1.98
Motor Vehicle Regist	5.80	5.06	5.00	4.90	4.64	4.96	4.70	4.52	3.98	3.85
Motor Vehicle Title	0.21	0.19	0.18	0.17	0.16	0.15	0.15	0.15	0.12	0.12
Privilege	1.47	1.57	1.63	1.59	1.53	1.31	1.38	1.62	1.52	1.66
Sales & Use	49.40	49.92	52.18	52.83	53.74	52.20	52.65	54.54	58.61	57.67
Severance	0.13	0.13	0.12	0.12	0.13	0.12	0.15	0.13	0.10	0.07
Special Petroleum	2.31	2.13	2.00	1.73	1.59	1.40	1.36	1.28	1.09	1.05
Tobacco	4.59	4.25	4.00	3.99	3.98	3.68	3.52	3.11	2.70	2.50
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3
SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1980-1986
(In Thousands)

County	1980	1981	1982	1983	1984	1985	1986
Anderson	14,614	15,499	16,965	18,407	20,431	24,667	26,878
Bedford	4,899	5,040	5,336	5,489	6,336	7,887	8,134
Benton	2,021	2,020	2,085	2,278	2,623	3,434	3,591
Bledsoe	592	585	593	623	723	915	989
Blount	16,442	17,116	18,311	19,746	23,328	29,303	31,652
Bradley	13,245	13,844	14,151	15,298	18,194	22,228	23,883
Campbell	5,526	5,843	6,188	6,269	6,847	8,243	8,296
Cannon	997	1,044	934	981	1,048	1,247	1,361
Carroll	3,467	3,622	3,643	3,832	4,556	5,565	5,475
Carter	5,378	5,626	5,956	6,185	7,109	9,110	9,410
Cheatham	1,747	1,832	1,810	1,935	2,076	2,900	3,517
Chester	1,451	1,386	1,372	1,366	1,658	2,042	2,238
Claiborne	2,323	2,549	2,769	2,958	3,090	3,839	3,732
Clay	584	615	627	727	864	992	1,042
Cocke	3,783	4,054	4,315	4,529	5,086	6,257	6,490
Coffee	9,564	12,550	11,036	11,114	12,935	16,686	18,209
Crockett	1,375	1,311	1,339	1,439	1,590	1,991	2,224
Cumberland	4,317	4,978	5,470	5,750	6,651	8,517	9,103
Davidson	152,447	158,412	171,839	184,633	220,742	289,770	321,723
Decatur	1,463	1,455	1,456	1,514	1,938	2,663	2,606
DeKalb	1,729	1,860	1,962	2,010	2,273	2,869	3,011
Dickson	4,809	5,120	5,335	5,737	6,710	8,982	10,211
Dyer	6,614	6,678	6,771	7,088	8,384	10,707	11,872
Fayette	2,257	2,157	2,098	2,117	2,413	2,997	3,177
Fentress	1,468	1,571	1,702	1,804	1,995	2,496	2,572
Franklin	4,184	4,352	4,439	4,736	5,353	6,746	7,457
Gibson	7,646	8,019	8,361	8,282	9,711	11,802	12,185
Giles	3,712	3,949	4,042	4,122	4,861	6,104	6,069
Grainger	851	940	1,154	956	1,121	1,328	1,370
Greene	7,950	8,497	8,931	9,780	11,041	14,244	14,866
Grundy	1,075	1,158	1,184	1,093	1,124	1,355	1,472
Hamblen	9,995	11,426	11,849	12,543	14,502	19,289	18,500
Hamilton	70,632	74,888	79,334	82,906	94,624	119,331	126,444
Hancock	341	380	376	398	399	503	479
Hardeman	2,759	2,821	2,883	3,118	3,536	4,330	4,721
Hardin	3,840	4,131	4,333	4,512	5,102	6,375	6,325
Hawkins	3,843	4,413	4,748	5,192	5,684	7,202	7,943
Haywood	2,735	2,806	2,863	2,964	3,375	4,191	4,182
Henderson	2,886	2,870	3,044	3,294	3,943	4,881	4,902
Henry	5,202	5,274	5,687	5,698	6,540	8,317	8,563
Hickman	1,588	1,730	1,742	1,820	2,095	2,490	2,541
Houston	597	616	630	631	706	908	942
Humphreys	2,835	2,825	3,043	2,865	3,238	4,031	4,246
Jackson	592	578	559	631	762	868	918
Jefferson	3,366	3,615	3,834	3,883	4,274	5,441	5,650
Johnson	1,311	1,520	1,508	1,567	1,732	2,128	2,155
Knox	84,567	91,193	101,385	110,592	117,659	153,626	163,656
Lake	851	823	839	805	853	1,063	1,012
Lauderdale	2,999	2,936	3,076	3,098	3,600	4,389	4,794

TABLE 3
SALES AND USE TAX COLLECTIONS BY COUNTY
FISCAL YEARS 1980-1986
(In Thousands)

County	1980	1981	1982	1983	1984	1985	1986
Lawrence	4,991	5,277	5,400	5,526	6,773	8,028	8,586
Lewis	989	1,005	1,056	1,074	1,386	1,565	1,709
Lincoln	3,660	4,116	4,081	4,191	5,095	6,320	6,515
Loudon	3,703	4,222	6,151	5,753	5,420	7,177	6,669
McMinn	8,248	8,481	8,653	8,972	9,999	13,707	13,286
McNairy	2,551	2,715	2,793	2,856	3,309	4,064	4,162
Macon	1,737	1,848	1,922	1,943	2,146	2,295	2,663
Madison	18,925	19,626	20,931	21,275	25,807	31,005	36,859
Marion	3,499	3,952	4,334	4,284	4,823	6,020	6,218
Marshall	2,994	3,200	3,425	3,654	4,474	5,772	6,019
Mauri	10,151	10,448	10,189	10,791	12,970	16,518	18,121
Meigs	1,048	1,195	1,292	1,319	1,473	1,773	1,408
Monroe	3,903	4,207	4,553	4,759	5,376	6,800	7,008
Montgomery	13,452	14,473	16,091	16,802	19,446	24,391	26,048
Moore	480	650	704	509	478	440	498
Morgan	967	1,072	1,169	1,093	1,206	1,475	1,613
Obion	6,136	6,175	6,147	6,477	7,466	9,333	9,392
Overton	1,882	1,913	1,895	1,938	2,171	2,727	2,899
Perry	560	556	587	586	681	931	980
Pickett	430	412	431	442	495	591	631
Polk	1,391	1,451	1,550	1,497	1,692	2,015	2,021
Putnam	9,269	9,995	10,223	11,029	13,003	16,926	17,599
Rhea	2,968	3,051	3,101	3,456	3,739	4,894	5,474
Roane	12,370	12,283	14,357	14,366	16,132	18,607	15,055
Robertson	4,747	4,841	4,942	5,321	5,930	7,757	8,355
Rutherford	16,165	17,896	19,718	22,051	26,828	34,891	38,855
Scott	2,429	2,882	2,916	2,670	2,819	3,474	3,444
Sequatchie	1,002	1,105	1,169	1,166	1,310	1,697	1,939
Sevier	10,280	11,579	13,703	15,630	16,657	22,959	25,243
Shelby	180,373	193,875	206,959	215,876	255,187	325,545	348,568
Smith	2,023	2,206	2,145	2,252	2,556	3,382	3,543
Stewart	728	713	791	802	912	1,235	1,287
Sullivan	34,074	36,062	39,516	41,571	45,060	58,189	60,699
Sumner	11,463	12,199	12,515	13,889	16,334	21,708	23,119
Tipton	3,577	3,697	3,861	3,976	4,790	5,998	6,240
Trousdale	1,045	1,055	861	684	710	929	944
Unicoi	1,805	1,991	2,003	2,085	2,383	2,916	2,942
Union	889	903	997	959	1,024	1,287	1,235
Van Buren	198	210	207	224	299	344	349
Warren	5,408	5,484	5,703	6,045	7,207	9,149	9,338
Washington	17,949	19,446	21,038	22,177	25,398	32,363	32,730
Wayne	1,403	1,442	1,468	1,377	1,639	1,957	1,982
Weakley	4,123	4,184	4,350	4,573	5,207	6,501	6,663
White	2,629	2,679	2,614	2,665	3,205	4,270	4,522
Williamson	8,218	8,933	9,766	11,094	13,758	20,065	25,130
Wilson	7,146	7,564	7,963	8,487	10,136	13,397	14,870
Out of State	54,676	57,663	62,491	62,031	69,519	96,537	101,951
TOTAL	978,121	1,039,460	1,112,636	1,171,533	1,349,857	1,738,367	1,858,168

Total may not add due to rounding.

TABLE 4
APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1982-1986
(In Thousands)

	1982	1983	1984	1985	1986
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TO GENERAL FUND:					
Alcoholic Beverage	23,972	24,106	24,518	24,650	24,019
Beer	8,097	7,308	7,743	7,869	7,916
Business	5,890	7,474	7,783	8,754	10,362
Coin Amusement	0	0	4,029	2,825	1,891
Corp. Filing Fees	644	715	283	(38)	14
Excise	167,835	159,758	182,274	207,550	219,380
Franchise	33,511	40,741	53,483	98,722	127,624
Gasoline	2,637	2,469	2,864	2,585	3,623
Gross Receipts	98,026	104,479	109,328	111,060	109,787
Income	30,345	35,521	37,288	42,240	46,057
Inheritance	28,639	36,208	36,426	32,939	28,812
Mixed Drink	623	678	677	707	714
Motor Fuel	976	1,105	1,190	1,318	1,341
Motor Vehicle	3,753	5,181	5,570	3,795	3,977
M.V. Title Fees	3,148	3,433	3,599	3,630	3,830
Privilege	20,583	22,847	31,085	34,078	40,956
Sales & Use	395,385	416,283	463,019	510,133	545,228
Severance	439	1,055	885	784	604
Special Petroleum	357	365	394	405	436
Tobacco	613	89	97	126	415
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Total	825,473	869,813	972,535	1,094,131	1,176,987
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	642,857	676,886	799,603	1,131,624	1,209,612
Tobacco - Education	77,829	78,249	76,777	80,009	80,028
Mixed Drink - Education	7,745	8,545	9,080	9,256	9,596
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Total	728,430	763,680	885,459	1,220,889	1,299,236
TO HIGHWAY FUND:					
Gasoline	83,820	83,342	82,815	80,627	110,402
Special Petroleum	17,481	17,880	19,295	19,831	21,352
Motor Fuel	29,947	31,869	35,499	36,794	38,940
Motor Vehicle	101,882	99,426	106,323	114,102	117,285
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Total	233,130	232,517	243,932	251,354	287,979
TO SINKING FUND:					
Excise	39,000	44,100	39,400	44,500	40,900
Franchise	16,000	16,000	16,000	16,000	16,000
Gasoline	29,300	29,300	29,300	29,300	29,300
Sales & Use	12,363	13,017	14,480	15,967	17,067
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Total	96,663	102,417	99,180	105,767	103,267

TABLE 4
APPOITIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1982-1986
(In Thousands)

	1982	1983	1984	1985	1986
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TO COUNTIES:					
Alcoholic Beverage	5,103	5,082	5,108	5,126	4,995
Beer	1,204	1,088	1,154	1,172	1,192
Excise	0	0	2,803	4,553	5,229
Gasoline	56,601	56,276	56,177	54,986	84,928
Gross Receipts	20,257	20,914	20,887	25,456	26,629
Income	3,201	3,863	4,277	5,015	5,440
Mixed Drink	2,750	2,878	3,224	3,281	3,452
Motor Fuel	12,132	12,919	14,392	14,892	15,757
Severance	2,073	1,962	1,681	1,789	1,690
Special Petroleum	4,579	4,579	4,579	4,579	4,579
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Total	107,901	109,562	114,282	120,849	153,891
TO MUNICIPALITIES:					
Alcoholic Beverage	4	5	4	4	8
Beer	1,204	1,088	1,154	1,172	1,192
Excise	0	0	1,765	2,594	3,108
Gasoline	28,470	28,307	28,258	27,663	42,618
Gross Receipts	7,335	7,642	7,638	9,595	10,096
Income	10,923	12,767	13,158	14,570	15,935
Mixed Drink	4,998	5,664	5,855	5,975	6,144
Motor Fuel	6,068	6,462	7,199	7,449	7,881
Sales & Use	61,523	64,810	72,126	80,014	85,632
Special Petroleum	7,378	7,378	7,378	7,378	7,378
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Total	127,904	134,124	144,536	156,414	179,992
TO MISCELLANEOUS:					
Alcoholic Beverage	936	996	1,080	1,084	1,062
Beer	1,447	1,432	1,519	1,542	1,569
Gasoline	339	626	630	619	728
Gross Receipts	1,217	1,321	1,412	1,397	1,482
Motor Vehicle	0	0	0	0	2,694
Privilege	7,460	7,846	8,913	10,868	12,650
Sales & Use	509	537	629	629	629
Severance	0	402	767	246	21
Special Petroleum	60	60	60	60	60
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Total	11,968	13,220	15,009	16,445	20,895
Total Apportioned	2,131,470	2,225,335	2,474,932	2,965,850	3,222,247

() denote negative number. Totals may not add due to rounding.

TABLE 5
PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1982-1986

	1982 ----	1983 ----	1984 ----	1985 ----	1986 ----
TO GENERAL FUND:					
Alcoholic Beverage	79.87	79.85	79.84	79.87	79.84
Beer	67.74	66.94	66.92	66.94	66.70
Business	100.00	100.00	100.00	100.00	100.00
Coin Amusement	0.00	0.00	100.00	100.00	100.00
Corp. Filing Fees	100.00	100.00	100.00	100.00	100.00
Excise	81.14	78.37	80.57	80.07	81.67
Franchise	67.68	71.80	76.97	86.05	88.86
Gasoline	1.31	1.23	1.43	1.32	1.33
Gross Receipts	77.29	77.76	78.50	75.29	74.19
Income	68.24	68.11	68.14	68.32	68.30
Inheritance	100.00	100.00	100.00	100.00	100.00
Mixed Drink	3.86	3.82	3.59	3.68	3.59
Motor Fuel	1.99	2.11	2.04	2.18	2.10
Motor Vehicle	3.55	4.95	4.98	3.22	3.21
M.V. Title Fees	100.00	100.00	100.00	100.00	100.00
Privilege	73.40	74.44	77.72	75.82	76.40
Sales & Use	35.54	35.53	34.30	29.34	29.34
Severance	66.67	30.85	25.66	27.80	26.09
Special Petroleum	1.20	1.21	1.24	1.25	1.29
Tobacco	0.78	0.11	0.13	0.16	0.52
Total	40.05	39.09	39.30	36.89	36.53
TO GENERAL FUND EARMARKED REVENUE:					
Sales - Education	57.78	57.78	59.24	65.10	65.10
Tobacco - Education	99.22	99.89	99.87	99.84	99.48
Mixed Drink - Ed.	48.10	48.10	48.21	48.16	48.21
Total	34.21	34.32	35.78	41.17	40.32
TO HIGHWAY FUND:					
Gasoline	41.67	41.60	41.40	41.18	40.65
Special Petroleum	58.55	59.09	60.86	61.48	63.16
Motor Fuel	60.96	60.87	60.91	60.86	60.92
Motor Vehicle	96.45	95.05	95.02	96.78	94.62
Total	10.95	10.45	9.86	8.48	8.94
TO SINKING FUND:					
Excise	18.86	21.63	17.42	17.17	15.22
Franchise	32.32	28.20	23.03	13.95	11.14
Gasoline	14.63	14.63	14.65	14.97	10.79
Sales & Use	1.11	1.11	2.07	0.92	0.92
Total	4.54	4.60	4.01	3.57	3.20

TABLE 5
PERCENTAGE APPORTIONMENT OF COLLECTIONS BY FUND
FISCAL YEARS 1982-1986

	1982	1983	1984	1985	1986
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TO COUNTIES:					
Alcoholic Beverage	17.00	16.83	16.63	16.61	16.60
Beer	10.08	9.97	9.97	9.97	10.04
Excise	0.00	0.00	1.24	1.76	1.95
Gasoline	28.14	28.09	28.08	28.08	31.27
Gross Receipts	15.97	15.57	15.00	17.26	17.99
Income	7.20	7.41	7.82	8.11	8.07
Mixed Drink	17.06	16.20	17.12	17.07	17.34
Motor Fuel	24.70	24.68	24.69	24.64	24.65
Severance	33.33	57.39	50.44	63.46	72.98
Special Petroleum	15.34	15.13	14.44	14.20	13.55
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Total	5.06	4.92	4.62	4.07	4.78
TO MUNICIPALITIES:					
Alcoholic Beverage	0.01	0.02	0.01	0.01	0.03
Beer	10.08	9.97	9.97	9.97	10.04
Excise	0.00	0.00	0.78	1.00	1.16
Gasoline	14.15	14.13	14.13	14.13	15.69
Gross Receipts	5.78	5.69	5.49	6.50	6.82
Income	24.56	24.48	24.04	23.57	23.63
Mixed Drink	31.02	31.88	31.08	31.09	30.86
Motor Fuel	12.35	12.34	12.35	12.32	12.33
Sales & Use	5.53	5.53	5.34	4.60	4.61
Special Petroleum	24.71	24.38	23.27	22.88	21.82
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Total	6.00	6.03	6.22	5.27	5.58
TO MISCELLANEOUS:					
Alcoholic Beverage	3.12	3.30	3.52	3.51	3.53
Beer	12.11	13.12	13.13	13.12	13.22
Gasoline	0.17	0.31	0.31	0.32	0.27
Gross Receipts	0.96	0.98	1.01	0.95	1.00
Motor Vehicle Regist	0.00	0.00	0.00	0.00	2.17
Privilege	26.60	25.56	22.28	24.18	23.60
Sales & Use	0.05	0.05	0.05	0.04	0.03
Severance	0.00	11.76	23.02	8.74	0.93
Special Petroleum	0.20	0.20	0.19	0.19	0.18
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Total	0.56	0.59	0.61	0.55	0.65
Total Apportioned	100.00	100.00	100.00	100.00	100.00

TABLE 6
1985 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	31,281	67,168	152,058	0	34,644	768,992	12,287	65,925	362,184
Bedford	36,062	27,842	323	5,527	34,571	680,706	12,287	37,830	165,008
Benton	17,330	14,862	7,046	0	8,462	592,758	12,287	24,316	444,944
Bledsoe	8,470	9,453	8,752	0	4,629	577,127	12,287	20,201	109,637
Blount	22,096	77,565	0	6,522	123,286	910,717	12,287	81,888	322,014
Bradley	71,626	67,369	0	13,090	48,591	769,336	12,287	66,061	297,944
Campbell	53,803	34,831	310,915	5,015	12,719	694,324	12,287	42,673	324,292
Cannon	3,018	10,207	0	0	8,860	523,553	12,287	16,755	89,609
Carroll	27,223	28,210	0	506	10,145	730,512	12,287	41,624	181,128
Carter	23,775	50,072	0	3,127	16,394	709,002	12,287	52,154	207,693
Cheatham	11,517	21,559	0	0	11,859	581,487	12,287	27,204	105,348
Chester	24,755	12,693	0	0	7,846	539,024	12,287	19,244	85,472
Claiborne	27,476	24,530	306,455	1,152	10,566	651,881	12,287	33,922	224,179
Clay	19,144	7,656	6,465	0	3,014	497,645	12,287	13,477	62,702
Cocke	39,277	28,716	0	355	12,767	659,431	12,287	36,779	220,810
Coffee	10,751	38,210	9,542	0	38,294	700,056	12,287	51,062	207,697
Crockett	15,695	14,902	0	2,831	8,186	540,693	12,287	20,585	84,892
Cumberland	351	28,600	31,631	19,422	57,602	766,818	12,287	44,457	199,781
Davidson	1,321,816	476,550	148,479	1,695,581	715,403	2,411,139	12,287	410,530	1,067,810
Decatur	4,298	10,828	0	1,293	5,837	553,953	12,287	19,290	177,927
DeKalb	21,426	13,553	0	121	6,750	539,347	12,287	19,742	87,594
Dickson	36,669	29,958	0	2,537	19,782	690,085	12,287	39,675	163,093
Dyer	25,898	34,572	0	0	18,745	726,444	12,287	44,846	176,332
Fayette	24,593	25,238	0	3,215	11,550	764,973	12,287	42,467	197,577
Fentress	18,622	14,787	115,364	0	5,982	637,471	12,287	27,499	133,760
Franklin	7,864	31,899	0	2,019	51,091	726,390	12,287	43,365	321,026
Gibson	29,496	49,336	0	11,498	19,257	816,135	12,287	59,471	221,890
Giles	72,465	24,560	137	595	17,695	726,289	12,287	39,303	183,435
Grainger	19,201	16,707	0	0	6,935	553,130	12,287	22,479	270,556
Greene	33,285	54,278	0	3,100	49,304	837,619	12,287	63,751	253,231
Grundy	0	13,751	9,416	0	2,012	574,066	12,287	22,355	106,955
Hambien	15,579	49,170	0	0	32,603	623,609	12,287	45,498	229,568
Hamilton	136,465	286,980	0	3,262	313,487	1,702,562	12,287	254,634	986,683
Hancock	1,610	6,869	0	0	2,302	493,356	12,287	12,733	60,629
Hardeman	16,543	23,810	0	0	7,199	739,122	12,287	39,814	187,574
Hardin	18,685	22,221	0	3,857	14,370	703,742	12,287	36,385	280,254
Hawkins	53,495	43,636	8,650	3,846	16,505	740,374	12,287	50,859	463,751
Haywood	24,328	20,264	0	3,727	14,736	667,375	12,287	32,682	152,191
Henderson	33,489	21,334	0	6,011	12,368	569,774	12,287	33,445	186,167
Henry	50,454	28,580	0	13,409	30,906	719,619	12,287	41,043	448,572
Hickman	20,211	15,111	0	0	11,083	686,261	12,287	31,196	175,353
Houston	4,667	6,853	0	0	4,763	480,984	12,287	11,832	102,643
Humphreys	2,381	15,915	0	0	8,467	655,378	12,287	29,413	421,026
Jackson	17,446	9,373	201	0	3,454	542,434	12,287	17,655	83,153
Jefferson	11,126	31,201	0	1,328	26,914	605,275	12,287	34,248	147,733
Johnson	15,085	13,709	0	0	9,577	546,311	12,287	20,331	129,248
Knox	162,173	318,850	0	17,310	729,661	1,806,852	12,287	279,823	851,819
Lake	5,752	7,435	0	7	3,312	468,782	12,287	11,274	49,805
Lauderdale	26,908	24,490	0	894	6,234	665,738	12,287	34,899	147,620

TABLE 6
1985 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	46,167	34,020	1,507	2,678	21,638	768,906	12,287	47,603	198,754
Lewis	6,221	9,674	0	0	2,958	527,456	12,287	16,742	91,467
Lincoln	34,602	26,413	0	2,226	20,229	716,833	12,287	39,645	177,439
Loudon	37,264	28,478	0	1,660	21,017	579,130	12,287	30,857	564,003
McMinn	38,843	41,767	15,132	0	22,904	712,839	12,287	47,841	380,328
McNairy	20,978	22,466	0	3,063	10,694	697,036	12,287	36,036	162,039
Macon	16,701	15,659	163	0	2,556	558,452	12,287	22,283	152,689
Madison	24,253	74,349	6,071	7,007	54,214	892,028	12,287	78,764	252,776
Marion	18,296	24,351	89,041	0	13,264	677,518	12,287	35,671	355,896
Marshall	21,665	19,646	2,567	0	14,508	604,723	12,287	27,823	126,650
Maury	80,084	50,960	0	159	41,709	825,328	12,287	61,031	316,012
Meigs	9,623	7,411	0	0	7,747	478,879	12,287	11,989	360,825
Monroe	35,502	28,624	4,635	6,029	13,604	759,268	12,287	43,926	623,989
Montgomery	80,836	83,122	38,273	3,257	43,840	916,729	12,287	85,392	274,220
Moore	15,243	4,498	0	0	6,346	439,272	12,287	50,906	51,333
Morgan	4,290	16,560	143,155	2,313	5,777	661,672	12,287	30,224	146,091
Obion	25,320	32,695	8,172	1,232	22,557	730,714	12,287	44,117	179,087
Overton	24,404	17,529	32,450	1,132	6,353	623,779	12,287	28,027	125,229
Perry	8,657	6,095	10,332	0	3,565	567,230	12,287	17,632	168,509
Pickett	5,036	4,347	875	0	1,574	453,125	12,287	8,439	41,996
Polk	26,454	13,566	0	0	8,766	605,623	12,287	24,528	302,050
Putnam	60,522	47,564	7,055	2,493	32,472	723,588	12,287	51,819	176,269
Rhea	5,680	24,171	25,762	3,132	12,424	594,468	12,287	29,584	468,275
Roane	18,433	48,297	125	6,578	29,421	703,048	12,287	50,743	630,999
Robertson	10,540	36,923	15,850	0	21,247	712,956	12,287	45,173	172,415
Rutherford	74,416	83,836	0	8,086	68,259	950,456	12,287	88,219	313,674
Scott	24,736	19,208	252,607	0	3,536	673,941	12,287	32,571	148,557
Sequatchie	14,107	8,582	323,602	0	4,191	518,177	12,287	15,469	81,758
Sevier	52,698	41,309	0	1,817	74,453	781,128	12,287	52,511	231,367
Shelby	544,726	775,061	0	1,294,688	518,107	3,659,862	12,287	665,507	1,842,280
Smith	34,413	14,896	0	0	5,514	563,595	12,287	22,233	174,100
Stewart	20,823	8,642	0	1,390	4,398	602,038	12,287	21,549	703,165
Sullivan	87,797	143,588	0	60,201	124,561	1,094,937	12,287	131,652	479,487
Sumner	67,432	85,564	40,034	0	52,575	923,962	12,287	87,263	327,994
Tipton	27,268	32,843	0	2,642	11,759	690,104	12,287	41,271	159,965
Trousdale	1,619	6,121	0	0	3,548	441,244	12,287	8,563	191,079
Unicoi	5,800	16,319	0	7,375	9,335	510,464	12,287	19,188	70,847
Union	5,148	11,676	2,014	0	13,408	504,135	12,287	16,167	205,252
Van Buren	4,386	4,716	0	0	208	495,294	12,287	11,683	78,592
Warren	34,980	32,567	5,778	16,321	20,229	680,555	12,287	40,430	200,409
Washington	39,243	88,521	0	6,894	60,096	845,718	12,287	83,256	266,159
Wayne	21,316	13,909	0	2,057	4,653	736,419	12,287	34,148	185,022
Weakley	23,115	32,809	0	2,636	13,934	739,644	12,287	44,824	187,491
White	22,891	19,515	5,470	0	10,542	606,345	12,287	27,867	128,813
Williamson	49,616	57,955	30,365	2,539	151,207	843,215	12,287	66,186	256,520
Wilson	45,442	55,916	6,873	4,659	50,642	824,366	12,287	63,700	263,271
TOTAL	4,553,266	4,579,001	2,183,342	3,285,421	4,277,318	70,184,850	1,167,265	5,109,806	25,456,051

Total may not add due to rounding.

TABLE 7
1986 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Anderson	51,542	67,168	220,902	476	44,279	1,062,227	12,322	65,047	375,112
Bedford	26,057	27,842	40,527	5,294	31,832	940,275	12,322	37,326	173,523
Benton	7,616	14,862	0	2,189	9,264	818,790	12,322	23,992	463,563
Bledsoe	6,971	9,453	15,109	0	5,699	795,690	12,322	19,932	115,280
Blount	65,794	77,565	0	10,459	137,652	1,257,995	12,322	80,797	336,990
Bradley	101,010	67,369	0	12,333	68,896	1,062,702	12,322	65,181	358,144
Campbell	48,825	34,831	321,658	5,888	15,469	959,087	12,322	42,105	339,362
Cannon	2,379	10,207	0	0	10,717	723,197	12,322	16,532	93,727
Carroll	25,291	28,210	0	0	9,002	1,009,074	12,322	41,070	190,941
Carter	30,362	50,072	0	4,516	21,255	979,361	12,322	51,459	217,973
Cheatham	15,308	21,559	0	0	13,763	803,221	12,322	26,842	111,280
Chester	28,843	12,693	0	0	6,859	744,567	12,322	18,988	90,104
Claiborne	33,248	24,530	317,446	844	13,053	900,459	12,322	33,470	234,701
Clay	6,025	7,656	10,030	0	2,577	687,409	12,322	13,298	66,101
Cocke	13,856	28,716	0	242	17,312	910,887	12,322	36,289	228,967
Coffee	22,538	38,210	16,429	0	28,217	967,003	12,322	51,674	218,550
Crockett	12,905	14,902	0	1,857	7,546	746,873	12,322	20,310	89,490
Cumberland	150	28,600	39,192	30,903	67,940	1,059,224	12,322	43,865	210,580
Davidson	1,294,231	476,550	358,379	1,755,975	896,238	3,330,564	12,322	405,061	1,122,850
Decatur	9,400	10,828	0	2,124	7,265	765,189	12,322	19,033	184,861
DeKalb	25,301	13,553	0	0	8,170	745,013	12,322	19,479	92,337
Dickson	41,491	29,958	0	2,634	22,367	953,231	12,322	39,147	171,638
Dyer	25,340	34,572	0	0	18,447	1,003,454	12,322	44,248	185,887
Fayette	26,219	25,238	0	2,044	11,742	1,056,675	12,322	41,901	208,285
Fentress	14,128	14,787	105,468	0	4,504	880,554	12,322	27,133	141,009
Franklin	14,366	31,899	0	758	64,629	1,003,380	12,322	42,787	334,547
Gibson	41,168	49,336	0	10,254	23,319	1,127,346	12,322	58,679	233,913
Giles	60,760	24,560	5,468	528	23,995	1,003,239	12,322	38,779	192,955
Grainger	19,915	16,707	0	0	8,986	764,051	12,322	22,179	280,721
Greene	9,873	54,278	0	8,833	49,568	1,157,022	12,322	62,901	266,598
Grundy	4,153	13,751	17,236	0	3,182	792,971	12,322	22,057	112,522
Hamblen	32,931	49,170	0	0	41,795	861,406	12,322	44,692	239,614
Hamilton	211,962	286,980	0	4,441	409,242	2,351,788	12,322	251,301	1,044,059
Hancock	773	6,869	199	0	2,631	681,485	12,322	12,563	63,679
Hardeman	10,430	23,810	0	0	8,181	1,020,967	12,322	39,283	197,730
Hardin	16,229	22,221	0	3,779	20,695	972,095	12,322	35,900	279,609
Hawkins	42,688	43,636	7,986	2,760	23,493	1,022,696	12,322	50,181	467,267
Haywood	27,410	20,264	0	3,857	14,585	921,861	12,322	32,246	160,419
Henderson	40,619	21,334	0	5,469	15,870	925,175	12,322	33,000	196,045
Henry	72,220	28,580	0	13,482	38,310	994,026	12,322	40,497	468,688
Hickman	22,130	15,111	0	0	14,273	947,948	12,322	30,780	183,926
Houston	8,139	6,853	0	0	7,147	664,394	12,322	11,675	107,253
Humphreys	0	15,915	0	0	11,031	905,289	12,322	29,021	437,617
Jackson	6,680	9,373	87	0	3,704	749,277	12,322	17,420	87,708
Jefferson	17,599	31,201	0	0	38,012	836,081	12,322	33,791	356,427
Johnson	13,953	13,709	0	0	14,159	754,633	12,322	20,060	134,623
Knox	231,367	318,850	0	19,413	720,078	2,495,848	12,322	276,095	891,674
Lake	11,737	7,435	0	0	3,490	647,539	12,322	11,124	52,728
Lauderdale	32,504	24,490	0	1,176	7,723	919,599	12,322	34,434	155,393

TABLE 7
1986 COUNTY FUND DISTRIBUTIONS

County	Excise	Special Petroleum	Severance	Mixed Drink	Income	Gasoline And Motor Fuel	Beer	Alcoholic Beverage	T.V.A. Replacement
Lawrence	42,354	34,020	13,897	1,625	24,889	1,062,108	12,322	46,969	209,355
Lewis	9,784	9,674	0	0	5,601	728,587	12,322	16,519	85,705
Lincoln	37,759	26,413	0	1,948	25,685	990,178	12,322	39,117	186,734
Loudon	57,834	28,478	0	2,163	30,117	799,966	12,322	30,446	585,172
McMinn	44,832	41,767	0	0	25,941	984,661	12,322	47,204	397,406
McNairy	22,538	22,466	0	2,361	12,048	962,833	12,322	35,556	170,821
Macon	22,162	15,659	0	0	4,823	771,404	12,322	21,986	145,928
Madison	23,115	74,349	14,965	9,384	57,065	1,232,179	12,332	77,715	276,925
Marion	21,408	24,351	106,167	0	15,085	935,872	12,322	35,196	367,878
Marshall	36,642	19,646	32,197	0	16,835	835,318	12,322	27,452	133,008
Maury	85,951	50,960	0	0	58,110	1,140,045	12,322	60,218	332,448
Meigs	7,763	7,411	0	0	8,041	660,420	12,322	11,829	377,324
Monroe	48,577	28,624	18,124	2,728	23,268	1,048,795	12,322	43,341	647,208
Montgomery	62,699	83,122	42,075	4,057	51,270	1,266,300	12,322	84,255	289,029
Moore	7,074	4,498	0	0	9,321	606,776	12,322	46,184	53,736
Morgan	8,661	16,560	141,537	1,782	6,312	913,983	12,322	29,821	153,805
Obion	22,039	32,695	27,931	996	26,454	1,009,352	12,322	43,529	188,783
Overton	30,410	17,529	31,266	1,182	7,940	861,641	12,322	27,653	132,015
Perry	6,014	6,095	0	0	7,067	783,529	12,322	17,397	175,754
Pickett	7,514	4,347	1,156	0	786	625,112	12,322	8,326	44,272
Polk	36,986	13,566	0	0	10,327	817,114	12,322	24,201	309,680
Putnam	93,175	47,564	30,678	2,265	35,646	999,510	12,322	51,129	185,782
Rhea	348	24,171	22,704	1,937	17,339	813,165	12,322	29,190	486,957
Roane	16,797	48,297	0	7,712	42,433	971,137	12,322	50,067	653,978
Robertson	1,809	36,923	53,054	0	28,684	984,822	12,322	44,571	181,672
Rutherford	52,226	83,836	65	10,548	92,420	1,312,888	12,322	87,043	329,516
Scott	16,643	19,208	177,311	0	3,673	930,931	12,322	32,137	156,608
Sequatchie	13,151	8,582	287,979	0	5,737	714,518	12,322	15,263	85,700
Sevier	75,814	41,309	0	0	91,277	1,078,990	12,322	51,812	243,109
Shelby	931,403	775,061	0	1,327,859	603,560	5,055,453	12,322	656,641	1,931,236
Smith	33,962	14,896	0	0	7,846	778,507	12,322	21,936	226,326
Stewart	18,446	8,642	0	1,737	5,336	831,610	12,322	21,262	731,378
Sullivan	47,711	143,588	0	75,335	143,734	1,512,463	12,322	129,898	499,602
Sumner	62,228	85,564	39,954	0	64,240	1,276,291	12,322	96,100	344,269
Tipton	20,146	32,843	0	2,753	13,734	953,257	12,322	40,721	168,529
Trousdale	3,910	6,121	0	0	4,989	608,549	12,322	8,448	137,425
Unicoi	9,498	16,319	0	5,302	10,808	705,116	12,322	18,933	74,670
Union	5,598	11,676	9,442	0	7,831	696,374	12,322	15,951	315,928
Van Buren	5,836	4,716	1,055	0	1,074	684,161	12,322	11,527	82,431
Warren	50,934	32,567	17,393	19,666	30,924	940,066	12,322	39,891	209,013
Washington	28,942	88,521	0	7,105	62,493	1,168,210	12,322	82,146	279,200
Wayne	17,380	13,909	0	2,412	5,573	1,017,233	12,322	33,693	195,007
Weakley	26,030	32,809	0	2,052	20,061	1,021,687	12,322	44,227	197,667
White	19,199	19,515	6,010	0	12,605	837,558	12,322	27,496	135,313
Williamson	110,048	57,955	42,075	2,369	171,153	1,164,753	12,322	65,304	269,267
Wilson	40,979	55,916	58,745	4,427	56,579	1,138,716	12,322	62,852	277,940
TOTAL	5,228,771	4,579,000	2,651,894	3,414,233	5,014,899	96,914,976	1,170,633	5,038,979	26,628,881

Total may not add due to rounding.

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	536	7,925	264	1,972	17,757	0	1,668	0
Adamsville	6,398	19,192	539	4,889	43,002	0	4,039	1165
Alamo	4,619	34,540	1,150	8,601	77,391	0	7,269	3054
Alcoa	13,599	90,902	3,027	22,620	203,673	2,598	19,131	1186
Alexandria	586	9,101	303	2,265	20,391	0	1,915	3538
Algood	1,679	31,780	1,058	7,908	71,206	0	6,688	0
Allardt	1,218	8,638	288	2,150	19,355	0	1,818	0
Altamont	850	8,969	299	2,232	20,095	0	1,888	0
Ardmore	1,710	11,029	367	2,745	24,712	0	2,321	1,360
Arlington	6,460	23,485	782	5,844	52,620	0	4,943	0
Ashland City	6,045	30,763	1,024	7,655	68,927	671	6,474	3,782
Athens	37,537	160,511	5,344	75,784	359,638	4,488	33,781	20,791
Atoka	625	9,127	304	2,271	20,450	0	1,921	0
Atwood	737	15,097	503	3,757	33,827	0	3,177	0
Auburntown	1,196	2,695	90	671	6,037	0	567	0
Baileytown	841	4,398	146	1,095	9,855	0	926	0
Bartlett	22,411	245,918	8,188	61,194	550,999	7,773	51,756	1,265
Baxter	1,067	18,637	621	4,638	41,759	0	3,922	0
Beersheba Springs	782	8,493	283	2,113	19,030	0	1,788	0
Bell Beckle	4,281	7,436	248	1,850	16,662	0	1,565	0
Belle Meade	479,407	42,030	1,399	10,459	94,171	15,952	8,846	0
Bells	3,213	22,943	764	5,709	51,406	0	4,829	4,253
Benton	1,888	14,728	490	3,665	32,998	0	3,100	643
Berry Hill	1,859	14,701	489	3,658	32,939	18,357	3,094	0
Bethel Springs	432	11,531	384	2,869	25,836	0	2,427	0
Big Sandy	3,576	8,586	286	2,816	19,237	2,626	1,807	0
Blaine	767	15,150	504	3,770	33,945	0	3,189	0
Bluff City	2,865	14,807	493	4,209	33,176	0	3,116	0
Bolivar	11,394	89,515	2,980	22,274	200,565	1,551	18,839	2,933
Braden	210	3,870	129	963	8,671	0	815	0
Bradford	1,232	15,137	504	3,790	33,916	0	3,186	2,003
Brentwood	150,972	126,908	4,225	31,580	284,349	21,397	26,709	698
Brighton	1,235	12,892	429	3,208	28,885	0	2,713	374
Bristol	129,940	316,822	10,549	83,982	709,865	69,665	66,679	2,344
Brownsville	25,798	129,973	4,328	32,507	291,215	5,584	27,354	13,893
Bruceton	3,548	20,856	694	5,190	46,730	0	4,389	0
Bulls Gap	1,807	10,844	351	3,362	24,297	0	2,282	0
Burlison	73	5,099	170	1,269	11,424	0	1,073	0
Burns	1,570	10,263	342	2,554	22,995	0	2,160	0
Byrdstown	1,189	11,676	389	2,906	26,162	0	2,457	2,518
Calhoun	1,083	7,793	259	3,672	17,461	0	1,640	0
Camden	4,785	53,138	1,769	13,223	119,061	1,181	11,184	5,838
Carthage	6,075	35,293	1,175	17,732	79,078	0	7,428	23,513
Caryville	4,033	26,932	897	6,702	60,344	0	5,668	0
Cedar Hill	1,864	5,548	185	1,380	12,430	0	1,168	0
Celina	2,024	20,870	695	5,193	46,760	0	4,392	4,654
Centertown	0	3,963	132	986	8,879	0	834	0
Centerville	5,861	37,301	1,242	9,440	83,576	0	7,850	7,978
Chapel Hill	1,813	11,373	379	2,830	25,481	0	2,394	857
Charleston	1,101	9,986	332	3,245	22,374	0	2,102	0

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	3,210	10,408	347	2,590	23,321	0	2,191	0
Chattanooga	1,058,321	2,241,872	74,644	654,592	5,023,097	770,083	471,825	144,212
Church Hill	3,808	54,604	1,818	16,929	122,346	285	11,492	0
Clarksburg	257	5,283	176	1,315	11,838	0	1,112	0
Clarksville	113,475	723,528	24,090	180,090	1,621,124	161,620	152,274	35,141
Cleveland	143,906	352,036	11,721	115,174	788,766	20,133	74,090	29,369
Clifton	5,858	10,210	340	2,541	22,877	0	2,149	947
Clinton	22,233	108,311	3,606	29,082	242,679	0	22,795	3,195
Coalmont	2,526	10,382	346	2,583	23,262	0	2,185	0
Collegedale	11,123	60,852	2,026	16,600	136,344	0	12,807	0
Coileville	31,834	103,542	3,447	25,766	231,995	913	21,792	0
Collinswood	479	14,054	468	3,497	31,489	0	2,958	0
Columbia	72,514	350,966	11,686	93,239	786,368	6,384	73,864	35,762
Cookeville	60,581	276,668	9,212	68,846	619,897	4,319	58,228	22,761
Copper Hill	3,430	5,521	184	1,374	12,371	0	1,162	2,777
Cornersville	954	9,537	318	2,373	21,368	0	2,007	1,752
Cottage Grove	264	1,545	51	385	3,463	0	325	0
Covington	19,739	81,854	2,725	20,369	183,400	0	17,227	6,690
Cowan	1,448	23,643	787	6,133	52,975	0	4,976	0
Crab Orchard	346	14,067	468	3,500	31,519	0	2,961	0
Cross Plains	3,121	11,518	383	2,866	25,807	0	2,424	0
Crossville	25,208	84,456	2,812	21,016	189,230	1,680	17,775	186
Cumberland City	295	3,646	121	14,074	8,168	0	767	1,586
Cumberland Gap	39,788	3,474	116	864	7,783	0	731	0
Dandridge	5,734	18,268	608	5,356	40,930	0	3,845	837
Dayton	10,698	84,628	2,818	57,454	189,615	0	17,811	829
Decatur	1,015	15,731	524	28,760	35,248	0	3,311	2,478
Decaturville	364	13,261	442	3,376	29,713	0	2,791	3,848
Decherd	4,590	29,495	982	7,361	66,086	0	6,207	7,119
Dickson	23,869	92,989	3,096	23,139	208,349	1,492	19,570	17,938
Dover	1,681	16,339	544	4,066	36,609	0	3,439	6,692
Dowelltown	218	4,504	150	1,121	10,092	0	948	0
Doyle	192	4,544	151	1,131	10,181	0	956	0
Dresden	3,777	32,929	1,096	8,194	73,780	11,042	6,930	1,396
Ducktown	2,760	7,701	256	1,916	17,254	0	1,621	3,842
Dunlap	3,719	48,621	1,619	12,122	108,939	0	10,233	6,326
Dyer	4,769	32,255	1,074	8,026	72,271	0	6,789	2,665
Dyersburg	50,715	209,436	6,973	52,116	469,258	18,650	44,078	21,950
Eagleville	1,501	5,865	195	1,459	13,140	0	1,234	371
East Ridge	39,779	280,498	9,339	76,519	628,479	18,092	59,034	0
Eastview	2	7,291	243	1,814	16,336	0	1,534	0
Elizabethton	26,628	164,579	5,480	42,243	368,753	4,528	34,637	21,160
Elkton	385	7,133	237	1,775	15,981	0	1,501	0
Englewood	1,499	24,304	809	12,644	54,455	0	5,115	0
Enville	202	3,791	126	943	8,494	0	798	0
Erin	2,471	21,319	710	5,305	47,766	0	4,487	1,835
Erwin	12,670	62,596	2,084	15,601	140,251	0	13,174	3,093
Estill Springs	1,943	17,488	582	6,749	39,184	0	3,681	0
Ethridge	504	7,238	241	1,801	16,218	0	1,523	0
Etowah	4,617	52,531	1,749	24,755	117,699	0	11,056	1,733

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	6,037	48,185	1,604	11,990	107,962	0	10,141	0
Farragut	23,155	84,007	2,797	20,904	188,224	0	17,680	0
Fayetteville	21,969	104,216	3,470	25,985	233,504	3,098	21,933	30,108
Finger	58	3,256	108	805	7,251	0	681	0
Forest Hills	150,709	59,650	1,986	14,843	133,651	0	12,554	0
Franklin	135,736	176,560	5,879	44,077	395,596	5,460	37,159	19,605
Friendship	1,114	10,382	346	2,588	23,262	0	2,185	1,420
Friendsville	4,962	11,914	397	2,965	26,695	0	2,508	0
Gadsden	844	9,021	300	2,245	20,213	0	1,899	0
Gainesboro	3,189	14,860	495	3,698	33,294	0	3,127	5,231
Gallatin	45,031	227,069	7,560	62,073	508,767	3,401	47,789	16,273
Gallaway	101	10,620	354	2,643	23,794	0	2,235	0
Garland	0	3,976	132	989	8,908	0	637	0
Gates	628	9,629	321	2,396	21,575	0	2,027	0
Gatlinburg	36,438	144,568	1,573	11,757	746,696	181,608	9,944	4,588
Gerwantown	211,682	359,446	11,968	89,445	805,368	21,595	75,649	4,830
Gibson	459	6,050	201	1,505	13,554	0	1,273	0
Gilt Edge	33	5,402	180	1,344	12,104	0	1,137	0
Gleason	1,864	17,634	587	4,388	39,509	4,232	3,711	2,659
Goodlettsville	21,672	109,988	3,662	27,999	246,437	47,263	23,148	0
Gordonsville	382	11,795	393	5,926	26,428	0	2,482	0
Grand Junction	1,885	5,772	192	1,436	12,933	0	1,215	0
Greysville	16	18,228	607	11,825	40,841	0	3,836	0
Greenback	1,116	7,212	240	4,207	16,159	0	1,518	0
Greenbrier	2,625	42,003	1,399	10,452	94,112	0	8,840	0
Greeneville	57,079	186,413	6,207	46,604	417,674	22,127	39,233	55,232
Greenfield	4,350	27,857	928	6,932	62,416	0	5,863	4,268
Gruetli-Laager	122	26,695	889	6,643	59,811	0	5,618	0
Halls	2,327	33,537	1,117	8,345	75,142	0	7,058	7,577
Harriman	19,106	109,671	3,652	51,426	245,727	2,496	23,081	974
Hartsville	6,687	35,320	1,176	62,408	79,137	0	7,433	158
Henderson	8,616	61,182	2,037	15,225	137,084	4,221	12,876	12,987
Hendersonville	93,930	354,057	11,789	96,786	793,294	18,141	74,515	902
Henning	1,357	8,427	281	2,097	18,882	0	1,774	606
Henry	774	3,897	130	970	8,731	0	820	0
Hickory Valley	163	3,329	111	828	7,458	0	701	0
Hohenwald	5,659	52,940	1,763	13,427	118,617	0	11,142	3,666
Hollow Rock	491	13,605	453	3,385	30,483	0	2,863	0
Hornbeak	530	5,970	199	1,486	13,377	0	1,257	0
Hornshy	234	5,297	176	1,318	11,868	0	1,115	0
Humboldt	18,189	134,847	4,490	33,559	302,135	6,955	28,380	18,111
Huntingdon	11,307	59,610	1,985	14,833	133,562	1,722	12,546	5,919
Huntland	820	12,984	432	3,231	29,092	0	2,733	388
Huntsville	717	6,855	228	1,706	15,360	0	1,443	0
Iron City	110	6,935	231	1,726	15,537	0	1,459	0
Jacksboro	1,972	22,745	757	5,660	50,963	0	4,787	0
Jackson	186,443	650,630	21,663	163,463	1,457,790	20,193	136,932	31,005
Jamestown	818	31,225	1,040	7,770	69,963	0	6,572	12,415
Jasper	6,147	34,778	1,158	8,654	77,924	0	7,319	2,055
Jefferson City	13,463	75,910	2,527	19,322	170,082	1,663	15,976	4,223

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	3,963	36,958	1,231	9,197	82,807	2,953	7,778	2,530
Johnson City	172,627	574,918	19,142	146,075	1,288,151	274,281	120,998	6,910
Jonesboro	10,389	37,367	1,244	9,298	83,724	3,149	7,864	24,375
Kenton	1,623	20,487	682	5,098	45,902	0	4,312	4,121
Kimball	593	16,114	537	4,010	36,106	0	3,391	0
Kingsport	203,714	423,032	14,085	108,374	947,839	64,607	89,032	33,578
Kingston	15,029	61,222	2,038	29,853	137,173	0	12,885	1,608
Kingston Springs	3,008	13,433	447	3,343	30,098	0	2,827	0
Knoxville	1,150,971	2,312,102	76,983	612,860	5,180,454	1,318,471	486,606	230,118
Lafayette	4,446	50,298	1,675	26,501	112,698	0	10,586	8,284
Lafollette	12,913	110,186	3,669	27,582	246,881	0	23,190	17,403
LaGrange	383	2,444	81	608	5,475	0	514	0
Lake City	1,473	30,842	1,027	8,175	69,104	0	6,491	135
Lakeland	3,883	11,452	381	2,850	25,659	0	2,410	0
Lakesite	695	8,599	286	2,346	19,266	0	1,810	0
Lakewood	2,521	30,710	1,023	7,642	68,808	0	6,463	0
LaVergne	10,614	76,518	2,548	19,041	171,444	0	16,104	0
Lawrenceburg	27,630	134,517	4,479	33,473	301,395	1,759	28,310	13,876
Lebanon	51,345	167,261	5,569	46,936	374,761	716	35,202	10,618
Lenoir City	9,911	71,894	2,394	43,464	161,085	0	15,131	14,933
Lewisburg	19,738	115,707	3,853	29,466	259,252	4,219	24,352	11,459
Lexington	16,179	78,380	2,610	19,703	175,617	0	16,496	18,784
Liberty	588	4,821	161	1,200	10,802	0	1,015	62
Linden	3,320	14,358	478	3,580	32,170	0	3,022	2,749
Livingston	10,046	46,283	1,541	11,517	102,701	0	9,741	20,906
Lobelville	3,081	13,116	437	3,264	29,388	0	2,760	1,693
Lookout Mountain	260,206	24,911	829	6,796	55,816	0	5,242	0
Loretto	2,437	21,292	709	5,298	47,707	878	4,481	0
Loudon	3,159	53,548	1,783	34,510	119,978	1,092	11,270	708
Luttrell	175	12,707	423	3,162	28,470	0	2,674	0
Lynchburg	3,543	8,823	294	2,269	19,769	0	1,857	7,621
Lynnville	1,771	5,059	168	1,314	11,335	0	1,065	0
Madisonville	8,475	38,358	1,277	23,155	85,944	0	8,073	6,475
Manchester	22,118	95,762	3,188	23,830	214,564	4,489	20,154	5,568
Martin	15,059	118,679	3,951	29,945	265,911	14,275	24,977	2,191
Maryville	111,163	235,206	7,831	58,529	526,998	0	49,501	24,546
Mason	976	6,221	207	1,548	13,939	0	1,309	217
Maury City	602	13,063	435	3,251	29,269	0	2,749	1,187
Maynardville	474	12,205	406	3,037	27,346	0	2,569	0
McEwen	2,232	17,858	595	4,597	40,012	213	3,758	0
McKenzie	11,063	71,393	2,377	17,765	159,961	7,898	15,025	2,865
McLemoresville	72	4,108	137	1,022	9,204	0	865	0
McMinnville	43,627	155,809	5,188	39,030	349,102	0	32,792	37,292
Medina	3,368	9,074	302	2,258	20,332	0	1,910	1,937
Medon	581	2,774	92	690	6,215	0	584	0
Memphis	3,183,789	8,535,062	284,180	2,320,893	19,123,509	1,189,913	1,796,293	397,075
Michie	407	7,001	233	1,742	15,685	0	1,473	0
Middleton	1,989	7,872	262	1,959	17,639	0	1,657	394
Milan	13,504	107,452	3,578	26,738	240,755	9,335	22,614	3,324
Milledgeville	92	5,178	172	1,339	11,601	0	1,090	0

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTION

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	409	21,213	706	5,799	47,530	0	4,464	0
Millington	15,326	267,289	8,900	66,512	598,884	16,174	56,254	0
Minor Hill	207	7,450	248	1,854	16,692	0	1,568	0
Mitchellville	206	2,761	92	755	6,185	0	581	0
Monteagle	4,341	14,873	495	3,701	33,324	0	3,130	0
Monterey	3,972	34,514	1,149	8,657	77,332	0	7,264	0
Morrison	1,498	7,753	258	1,929	17,372	0	1,632	0
Morristown	57,505	262,178	8,729	65,240	587,431	37,328	55,178	22,689
Moscow	4,039	6,591	219	1,640	14,768	0	1,387	1,397
Mosheim	950	20,526	683	5,108	45,991	0	4,320	0
Mountain City	6,335	28,068	935	6,985	62,889	0	5,907	7,504
Mount Carmel	1,259	50,404	1,678	15,627	112,934	0	10,608	0
Mount Juliet	16,869	39,864	1,327	10,999	89,318	0	8,390	0
Mount Pleasant	9,356	44,579	1,484	11,460	99,883	0	9,382	0
Murford	3,714	30,855	1,027	7,678	69,134	0	6,494	2,347
Murfreesboro	196,116	433,837	14,445	108,888	972,047	51,620	91,306	59,245
Nashville	2,268,302	4,547,369	151,407	1,138,494	10,188,754	1,348,125	957,041	513,021
Newbern	5,287	36,905	1,229	9,183	82,688	0	7,767	193
New Hope	345	9,484	316	2,360	21,249	0	1,000	0
New Johnsonville	3,169	24,093	802	6,481	53,981	0	5,000	0
New Market	4,237	17,647	588	4,391	39,539	0	3,714	0
Newport	16,185	106,078	3,532	26,542	237,677	0	22,325	26,576
New Tazewell	3,603	22,151	738	5,512	49,631	0	4,662	0
Niota	2,166	10,448	348	6,367	23,410	2,597	2,199	1,899
Norwandy	441	1,559	52	388	3,492	0	328	0
Norris	7,540	19,060	635	4,743	42,706	0	4,011	0
Oakdale	904	4,266	142	1,062	9,559	0	898	0
Oak Hill	140,489	60,879	2,027	15,149	136,403	0	12,813	0
Oakland	987	6,234	208	1,551	13,969	0	1,312	423
Oak Ridge	178,299	365,377	12,165	100,216	818,656	47,187	76,897	20,149
Obion	5,506	16,933	564	4,214	37,941	0	3,564	1,725
Oliver Springs	2,394	48,330	1,609	14,763	108,288	0	10,172	0
Oneida	5,510	51,368	1,710	12,782	115,095	0	10,811	4,927
Orlinda	2,159	5,244	175	1,305	11,749	0	1,104	0
Orme	0	2,391	80	595	5,357	0	503	0
Palmer	415	13,565	452	3,376	30,394	0	2,855	0
Paris	43,732	141,702	4,718	35,261	317,495	2,430	29,823	9,516
Parker's Crossroads	0	2,893	96	720	6,481	0	609	0
Parrottsville	552	1,559	52	388	3,492	0	328	0
Parsons	7,167	32,454	1,081	8,570	72,715	0	6,830	0
Pegram	1,456	14,279	475	3,553	31,992	0	3,005	0
Petersburg	909	9,299	310	2,694	20,835	0	1,957	1,322
Philadelphia	1,185	6,697	223	3,907	15,005	0	1,409	0
Pigeon Forge	6,243	144,568	1,113	8,316	231,376	0	7,033	0
Pikeville	5,359	27,540	917	6,853	61,706	0	5,796	1,476
Piperton	812	9,854	328	2,452	22,078	0	2,074	0
Pittman Center	183	6,974	232	1,735	15,626	0	1,468	0
Pleasant Hill	8,331	5,006	167	1,246	11,216	0	1,054	0
Portland	8,451	53,231	1,772	14,551	119,268	0	11,203	15,686
Powell's Crossroads	194	12,125	404	3,017	27,168	0	2,552	0

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTION

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	24,079	94,891	3,159	23,613	212,610	3,195	19,971	18,010
Puryear	556	8,242	274	2,051	18,467	0	1,735	1,066
Ramer	762	5,666	189	1,410	12,696	0	1,193	0
Red Bank	20,425	173,416	5,774	47,307	388,553	0	36,497	0
Red Boiling Springs	619	15,494	516	8,163	34,715	0	3,261	0
Richard City	213	1,149	38	286	2,575	0	242	0
Ridgely	2,604	25,519	850	6,350	57,177	0	5,371	440
Ridgeside	8,462	5,508	183	1,503	12,341	0	1,159	0
Ridgetop	1,037	16,181	539	4,026	36,254	0	3,405	0
Ripley	13,864	84,086	2,800	20,924	188,402	2,184	17,697	22,058
Rives	1,142	5,099	170	1,269	11,424	0	1,073	0
Rockford	2,093	7,489	249	1,864	16,780	0	1,576	0
Rockwood	9,104	77,336	2,575	34,149	173,279	557	16,276	13,144
Rogersville	20,606	57,695	1,921	17,887	129,271	0	12,143	25,004
Rossville	658	5,006	167	1,246	11,216	0	1,054	0
Rutherford	1,936	18,466	615	4,595	41,374	0	3,886	0
Rutledge	1,972	13,975	455	3,427	31,312	0	2,941	0
Saltillo	36	5,733	181	1,674	12,844	0	1,206	0
Samburg	0	6,142	205	1,528	13,762	0	1,293	0
Sardis	132	3,976	132	989	8,908	0	837	477
Saulsberry	729	2,061	69	513	4,617	0	434	0
Savannah	13,221	92,355	3,075	27,180	206,928	0	19,437	10,379
Scotts Hill	1,268	9,338	311	2,324	20,924	0	1,965	1,720
Seimer	4,959	52,557	1,750	13,084	117,758	0	11,061	9,398
Sevierville	27,196	66,162	2,203	16,464	148,241	4,034	13,924	12,909
Sharon	3,822	14,979	499	3,767	33,561	0	3,152	3,785
Shelbyville	39,329	180,958	6,025	48,985	405,451	478	38,085	27,735
Signal Mountain	140,737	76,848	2,559	20,964	172,184	2,531	16,173	0
Silerton	117	1,321	44	329	2,960	0	278	0
Slayden	130	911	30	227	2,042	0	192	0
Smithville	8,297	50,708	1,608	12,618	113,615	0	10,672	6,254
Smyrna	14,231	123,540	4,113	30,742	276,802	0	26,000	0
Sneedville	5,159	15,520	517	3,862	34,774	0	3,266	0
Soddy-Daisy	8,015	112,339	3,740	30,646	251,705	0	23,643	0
Somerville	8,102	29,904	996	7,441	67,003	1,151	6,294	5,616
South Carthage	236	13,261	442	6,663	29,713	0	2,791	0
South Fulton	7,239	39,071	1,301	9,722	87,542	0	8,223	0
South Pittsburg	8,859	48,027	1,599	12,270	107,607	0	10,108	2,868
Sparta	13,303	64,247	2,139	16,367	143,950	0	13,521	21,003
Spencer	361	14,873	495	3,701	33,324	0	3,130	0
Spring City	8,023	26,800	892	18,757	60,048	0	5,640	797
Springfield	40,252	143,749	4,786	35,771	322,082	1,123	30,254	4,683
Spring Hill	7,288	14,450	481	3,596	32,377	0	3,041	0
Stanton	1,314	7,132	237	1,775	15,981	0	1,501	93
Stantonville	224	3,580	119	891	8,020	0	753	0
St. Joseph	390	11,848	394	2,948	26,547	0	2,494	1,532
Surgoinsville	1,475	20,288	676	6,290	45,458	0	4,270	0
Sweetwater	18,226	70,138	2,335	42,818	157,149	19,265	14,761	12,000
Tazewell	3,809	27,804	926	6,919	62,297	0	5,852	0
Tellico Plains	2,135	12,350	411	7,494	27,671	0	2,599	0

TABLE 8
1985 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	718	17,501	583	4,355	39,213	0	3,683	0
Tiptonville	7,747	32,203	1,072	8,013	72,153	0	6,777	2,886
Toone	611	4,689	156	1,167	10,506	0	987	553
Townsend	1,267	5,217	174	1,298	11,690	0	1,098	0
Tracy City	3,445	20,288	676	5,049	45,458	0	4,270	0
Trenton	14,994	60,773	2,023	15,123	136,167	10,503	12,790	4,200
Trezevant	1,047	12,165	405	3,027	27,257	0	2,560	0
Trimble	1,286	9,537	318	2,373	21,368	0	2,007	1,098
Troy	1,439	14,437	481	3,592	32,347	0	3,038	991
Tullahoma	111,028	208,696	6,949	52,606	467,601	14,186	43,922	6,210
Tusculum	1,818	28,782	958	7,162	64,487	0	6,057	0
Union City	43,926	140,830	4,689	35,044	315,542	14,209	29,639	9,959
Vanleer	645	5,297	176	1,318	11,868	0	1,115	1,237
Viola	0	1,968	66	490	4,410	0	414	0
Vonore	1,269	6,974	232	4,210	15,626	0	1,468	0
Walden	12,924	17,079	569	4,659	38,266	0	3,594	0
Wartburg	540	10,052	335	2,501	22,522	0	2,115	0
Wartrace	1,638	7,132	237	1,775	15,981	0	1,501	0
Wautaga	251	4,966	165	1,236	11,128	0	1,045	0
Watertown	2,143	17,171	572	4,738	38,473	0	3,614	114
Waverly	10,923	58,184	1,937	14,478	130,366	5,837	12,245	1,178
Waynesboro	5,872	27,857	928	6,932	62,416	0	5,863	14,239
Westmoreland	2,507	23,168	771	6,333	51,910	0	4,876	0
White Bluff	2,987	27,672	921	6,886	62,001	0	5,824	66
White House	1,800	29,389	979	7,667	65,849	0	6,185	0
White Pine	3,984	25,585	852	6,367	57,325	0	5,385	0
Whiteville	3,237	16,775	559	4,174	37,586	0	3,530	1,535
Whitwell	1,339	23,551	784	5,860	52,768	0	4,957	0
Williston	287	5,217	174	1,298	11,690	0	1,098	0
Winchester	19,842	81,827	2,724	23,396	183,341	2,054	17,221	0
Winfield	0	6,829	227	1,699	15,301	0	1,437	0
Woodbury	2,057	28,531	950	7,100	63,925	0	6,005	1,096
Woodland Mills	185	6,948	231	1,729	15,567	0	1,462	0
Yorkville	434	4,095	136	1,019	9,174	0	862	0
Total	11,158,057	35,264,937	1,167,225	9,595,042	79,324,225	6,000,254	7,378,000	2,594,164

Total may not add due to rounding.

TABLE 9
1986 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Adams	1,402	10,919	264	2,074	18,985	0	1,664	0
Adamsville	5,268	26,441	639	5,135	45,975	0	4,029	2564
Alamo	4,847	47,587	1,151	9,044	82,742	0	7,251	3134
Alcoa	21,472	125,236	3,028	23,786	217,756	2,867	19,084	4931
Alexandria	949	12,538	303	2,381	21,801	0	1,911	3709
Algood	1,504	43,784	1,059	8,316	76,129	0	6,672	0
Allardt	1,885	11,901	288	2,260	20,693	0	1,813	0
Altamont	1,052	12,356	299	2,347	21,484	0	1,883	0
Ardmore	1,566	15,195	367	2,886	26,421	0	2,315	1,692
Arlington	6,785	32,355	782	6,145	56,250	0	4,930	0
Ashland City	8,735	42,382	1,025	8,050	73,693	1,089	6,458	4,703
Athens	42,021	221,138	5,347	79,778	384,505	4,607	33,697	26,853
Atoka	1,048	12,575	304	2,388	21,864	0	1,916	0
Atwood	656	20,800	503	3,951	36,166	0	3,170	0
Auburntown	1,411	3,712	90	705	6,455	0	565	0
Basileton	1,116	6,060	147	1,151	10,537	0	923	0
Bartlett	29,001	378,839	9,159	71,953	658,709	7,711	57,728	4,292
Baxter	3,554	25,677	621	4,877	44,646	0	3,913	0
Beersheba Springs	784	11,701	283	2,222	20,345	0	1,783	0
Bell Buckle	3,503	10,245	248	1,946	17,814	0	1,561	0
Belle Meade	541,046	57,905	1,400	10,998	100,683	15,949	8,824	0
Bells	4,131	31,609	764	6,004	54,961	0	4,817	312
Benton	833	20,290	491	3,854	35,280	0	3,092	1,482
Berry Hill	1,546	20,254	490	3,847	35,217	13,061	3,086	0
Bethel Springs	426	15,887	384	3,017	27,623	0	2,421	0
Big Sandy	3,624	11,828	286	2,926	20,567	2,899	1,802	0
Blaine	785	20,873	505	3,964	36,293	0	3,181	0
Bluff City	3,046	20,400	493	4,380	35,470	0	3,109	0
Bolivar	13,328	123,326	2,982	23,423	214,433	1,556	18,792	0
Braden	216	5,332	129	1,013	9,271	0	813	0
Bradford	1,030	20,855	504	3,984	36,261	0	3,178	2,543
Brentwood	194,409	174,843	4,227	33,208	304,010	18,202	26,643	2,049
Brighton	2,176	17,761	429	3,373	30,882	0	2,706	347
Bristol	150,619	436,489	10,553	87,642	758,949	85,862	66,512	11,084
Brownsville	36,927	179,065	4,325	34,175	311,351	6,175	27,286	13,691
Bruceton	3,425	28,734	695	5,457	49,962	0	4,379	0
Bulls Gap	4,410	14,940	361	3,319	25,978	0	2,277	0
Burison	132	7,024	170	1,334	12,214	0	1,070	0
Burns	3,377	14,140	342	2,686	24,585	0	2,155	0
Byrdstown	2,092	16,087	389	3,055	27,971	0	2,451	3,757
Calhoun	815	10,737	260	3,866	18,668	0	1,636	0
Camden	6,955	73,209	1,770	13,905	127,293	1,192	11,156	2,247
Canthage	7,005	48,624	1,176	26,573	84,546	0	7,409	14,947
Caryville	4,765	37,105	897	7,047	64,517	0	5,654	0
Cedar Hill	2,249	7,643	185	1,452	13,289	0	1,165	0
Celina	2,013	28,752	695	5,461	49,993	0	4,381	1,701
Centertown	34	4,264	132	1,037	9,492	0	832	0
Centerville	9,383	51,390	1,242	9,919	89,355	166	7,831	7,687
Chapel Hill	2,668	15,668	379	2,976	27,243	0	2,388	979
Charleston	998	13,757	333	3,919	23,921	0	2,096	0

TABLE 9
1986 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Charlotte	2,588	14,340	347	2,724	24,933	0	2,185	0
Chattanooga	887,474	3,088,655	74,676	692,134	5,370,418	752,389	470,651	187,889
Church Hill	4,435	75,229	1,819	16,712	130,805	1,303	11,463	0
Clarksburg	441	6,964	176	1,382	12,657	0	1,109	0
Clarksville	117,418	996,814	24,100	189,371	1,733,217	163,637	151,895	27,256
Cleveland	155,837	489,954	11,846	140,324	851,911	25,497	74,660	41,418
Clifton	7,399	14,067	340	2,672	24,459	0	2,143	0
Clinton	26,844	149,221	3,608	30,471	259,459	0	22,738	4,415
Coalmont	1,617	16,878	414	3,249	29,743	0	2,607	0
Collegedale	14,207	83,837	2,027	17,619	145,772	0	12,775	0
Collierville	35,036	172,514	4,171	32,765	299,960	1,356	26,288	2,179
Collinswood	914	19,362	468	3,677	33,666	0	2,950	0
Columbia	92,514	483,530	11,691	97,741	840,742	7,005	73,681	38,382
Cookeville	78,437	381,168	9,216	72,395	662,759	4,892	58,082	35,041
Copper Hill	3,261	7,607	184	1,445	13,226	0	1,159	1,625
Cornersville	751	13,139	318	2,495	22,845	0	2,002	2,361
Cottage Grove	204	3,112	75	591	5,411	0	474	237
Covington	17,500	112,771	2,727	21,419	196,081	0	17,184	3,958
Cowan	1,427	32,574	788	6,436	56,638	0	4,964	0
Crab Orchard	642	19,381	469	3,681	33,698	0	2,953	0
Cross Plains	2,491	15,868	384	3,014	27,591	0	2,418	0
Crossville	27,495	116,356	2,813	22,099	202,315	322	17,730	67
Cumberland City	708	5,023	121	14,120	8,733	0	765	1,396
Cumberland Gap	44,865	4,786	116	909	8,322	0	729	0
Dandridge	8,399	25,167	608	5,590	43,760	0	3,835	1,053
Dayton	10,446	114,592	2,819	60,374	202,726	0	17,766	22
Decatur	1,262	21,673	524	30,309	37,685	0	3,303	2,470
Decaturville	1,370	18,270	442	3,546	31,768	0	2,784	4,650
Decherd	4,836	40,635	982	7,739	70,655	0	6,192	11,336
Dickson	27,061	128,112	3,097	24,332	222,755	2,045	19,522	17,930
Dover	2,774	22,511	544	4,275	39,140	0	3,430	5,473
Dowelltown	169	6,205	150	1,179	10,790	0	946	0
Doyie	557	6,260	151	1,189	10,885	0	954	0
Dresden	4,544	45,367	1,097	8,616	78,882	11,421	6,913	2,173
Ducktown	3,338	10,609	256	2,015	18,447	0	1,617	4,738
Dunlap	3,485	66,986	1,620	12,745	116,472	0	10,207	5,992
Dyer	8,151	44,439	1,074	8,440	77,268	0	6,772	2,890
Dyersburg	59,518	288,542	6,976	54,803	501,705	21,267	43,968	19,303
Eagleville	2,863	8,080	195	1,535	14,049	0	1,231	0
East Ridge	48,291	386,446	9,343	81,216	671,935	14,075	58,887	1,858
Eastview	2	10,045	243	1,908	17,466	0	1,531	0
Elizabethton	26,451	226,743	5,482	44,354	394,251	5,701	34,551	27,023
Elkton	719	9,827	238	1,866	17,086	0	1,497	0
Englewood	1,478	33,484	810	13,248	58,220	0	5,102	0
Enville	248	5,223	126	932	9,081	0	796	0
Erin	3,615	29,371	710	5,578	51,069	0	4,476	2,212
Erwin	12,519	86,239	2,085	16,404	149,948	0	13,141	4,808
Estill Springs	4,179	24,094	583	6,974	41,893	0	3,671	0
Ethridge	502	9,972	241	1,894	17,339	0	1,520	0
Etowah	6,172	72,372	1,750	26,062	125,838	0	11,028	3,959

TABLE 9
1986 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Fairview	4,642	66,385	1,605	12,608	115,428	0	10,116	0
Farragut	29,567	115,737	2,798	21,982	201,239	0	17,636	0
Fayetteville	26,721	146,728	3,547	27,920	255,124	3,389	22,358	27,582
Finger	77	4,458	108	847	7,752	0	679	0
Forest Hills	176,244	82,181	1,987	15,609	142,892	0	12,523	0
Franklin	172,085	243,248	5,881	46,342	422,950	20,410	37,066	42,483
Friendship	991	14,303	346	2,721	24,870	0	2,180	1,006
Friendsville	4,551	16,153	399	3,138	28,730	0	2,518	0
Gadsden	706	12,429	300	2,361	21,611	0	1,894	0
Gainesboro	2,496	20,472	495	3,888	35,596	0	3,120	2,378
Gallatin	53,527	312,836	7,564	65,145	543,946	3,752	47,670	18,876
Gallaway	28	14,631	354	2,779	25,440	0	2,229	0
Garland	0	5,477	132	1,040	9,524	0	835	0
Gates	387	13,266	321	2,520	23,067	0	2,021	0
Gatlinburg	46,640	174,164	1,574	12,363	792,963	195,982	9,919	6,078
Germantown	274,933	510,627	12,346	96,983	887,855	28,789	77,810	6,512
Gibson	222	8,335	202	1,583	14,492	0	1,270	0
Gilt Edge	138	7,443	180	1,414	12,941	0	1,134	0
Gleason	2,248	24,676	597	4,687	42,906	4,736	3,760	2,659
Goodlettsville	27,447	151,532	3,664	29,428	263,477	52,365	23,091	982
Gordonsville	482	16,251	393	8,881	28,256	0	2,476	0
Grand Junction	2,623	7,952	192	1,510	13,827	0	1,212	0
Graysville	490	25,113	607	12,454	43,665	0	3,827	0
Greenback	1,308	9,936	240	4,529	17,276	0	1,514	0
Greenbrier	4,515	57,869	1,399	10,991	100,619	0	8,818	0
Greenville	58,428	256,824	6,209	48,995	446,554	23,150	39,135	13,223
Greenfield	4,764	38,379	928	7,289	66,732	0	5,813	1,637
Grubbs-Laager	35	36,778	889	6,985	63,947	0	5,604	0
Halls	3,042	46,204	1,117	8,775	80,337	0	7,041	9,165
Harriman	22,425	151,095	3,653	54,007	262,718	4,655	23,024	5,111
Hartsville	9,631	48,661	1,176	38,463	84,609	0	7,415	1,163
Henderson	7,824	84,292	2,038	16,009	146,563	5,070	12,844	15,132
Hendersonville	91,017	487,789	11,793	101,578	848,146	14,542	74,330	2,319
Henning	1,379	11,610	281	2,205	20,187	0	1,769	503
Henry	868	5,368	130	1,020	9,334	0	818	0
Hickory Valley	132	4,586	111	871	7,974	0	699	0
Hohenwald	5,851	72,936	1,763	14,106	126,818	0	11,114	5,766
Hollow Rock	1,780	18,744	453	3,560	32,591	0	2,856	0
Hornbeak	1,029	6,425	199	1,562	14,302	0	1,253	0
Hornsvy	1,152	7,297	176	1,386	12,688	0	1,112	0
Humboldt	25,715	185,780	4,492	35,289	323,026	6,302	28,309	14,452
Huntingdon	15,618	82,126	1,986	15,598	142,797	1,891	12,514	4,959
Huntland	1,666	17,888	432	3,398	31,103	0	2,726	13
Huntsville	496	9,445	228	1,794	16,422	0	1,439	0
Iron City	56	9,554	231	1,815	16,612	0	1,456	0
Jacksboro	2,161	31,336	758	5,952	54,486	0	4,775	0
Jackson	217,128	896,381	21,672	171,809	1,558,588	15,466	136,591	33,987
Jamestown	1,853	43,019	1,040	8,171	74,800	0	6,555	9,419
Jasper	6,890	47,914	1,158	9,100	83,312	0	7,301	0
Jefferson City	15,977	104,582	2,529	20,296	181,843	1,350	15,936	9,250

TABLE 9
1986 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Jellico	3,557	39,771	1,231	9,671	88,532	2,370	7,759	2,600
Johnson City	212,905	792,072	19,150	153,450	1,377,220	277,218	120,696	9,165
Jonesboro	11,270	51,481	1,245	9,778	89,513	3,202	7,945	15,453
Kenton	2,970	28,225	682	5,361	49,076	0	4,301	3,255
Kimball	600	22,201	537	4,217	38,602	0	3,383	0
Kingsport	219,594	582,817	14,091	112,986	1,013,377	59,338	88,910	14,717
Kingston	17,107	84,346	2,039	31,292	146,658	0	12,853	2,591
Kingston Springs	5,990	18,507	447	3,515	32,179	0	2,820	0
Knoxville	1,348,964	3,185,412	77,015	642,520	5,538,655	1,209,761	485,395	303,710
Lafayette	4,591	69,297	1,675	24,258	120,490	0	10,559	10,991
Lafollette	14,527	151,805	3,670	28,996	263,952	0	23,132	17,971
LaGrange	642	3,367	81	639	5,854	0	513	0
Lake City	1,201	42,492	1,027	8,570	73,882	0	6,475	1,262
Lakeland	4,682	15,777	381	2,997	27,433	0	2,404	0
Lakesite	1,133	11,847	286	2,490	20,598	0	1,805	0
Lakewood	2,060	42,310	1,023	8,036	73,566	0	6,447	0
LaVergne	11,151	105,419	2,549	20,022	183,298	0	16,064	0
Lawrenceburg	30,225	185,325	4,481	35,199	322,235	2,443	28,240	17,068
Lebanon	60,732	230,437	5,571	49,650	400,674	3,269	35,114	9,577
Lenoir City	15,331	99,050	2,395	46,670	172,224	0	15,033	17,221
Lewisburg	22,058	159,412	3,854	30,950	277,178	4,297	24,291	18,276
Lexington	17,539	107,985	2,611	20,709	187,760	0	16,455	22,969
Liberty	722	6,642	161	1,262	11,549	0	1,012	54
Linden	3,838	19,781	478	3,764	34,394	0	3,014	2,151
Livingston	7,882	63,765	1,542	12,111	110,871	0	9,716	25,653
Lobelville	5,175	18,070	437	3,432	31,420	0	2,754	898
Lockout Mountain	294,795	34,321	830	7,213	59,676	0	5,230	0
Loretto	3,425	29,335	709	5,571	51,006	216	4,470	458
Loudon	4,478	75,393	1,823	37,636	131,090	1,567	11,488	2,246
Luttrell	184	17,506	423	3,325	30,439	0	2,668	0
Lynchburg	5,069	12,156	294	2,382	21,136	0	1,852	2,757
Lynnville	2,543	6,970	169	1,379	12,119	0	1,062	0
Madisonville	8,733	41,278	1,278	24,385	91,886	0	8,053	7,397
Manchester	33,892	131,933	3,190	25,058	229,400	3,028	20,104	13,251
Martin	17,968	163,506	3,953	31,468	284,297	11,983	24,915	3,770
Maryville	136,844	324,046	7,835	61,546	563,437	0	49,378	70,768
Mason	1,154	8,571	207	1,628	14,903	0	1,306	213
Maury City	646	17,997	435	3,418	31,293	0	2,742	1,374
Maynardville	1,802	16,815	407	3,194	29,237	0	2,562	0
McEwen	2,883	24,603	595	4,826	42,779	0	3,749	0
McKenzie	14,738	98,977	2,393	18,799	172,097	9,343	15,082	2,431
McLennansville	106	5,659	137	1,075	9,840	0	862	0
McMinnville	47,691	214,660	5,190	41,029	373,241	0	32,710	56,658
Medina	3,511	12,502	302	2,374	21,738	0	1,905	3,102
Medon	495	3,822	92	726	6,645	0	582	0
Memphis	3,596,634	11,758,863	284,299	2,430,379	20,445,798	1,235,910	1,731,823	682,898
Michie	833	9,645	233	1,832	16,770	0	1,470	0
Middleton	2,889	8,472	262	2,060	18,858	0	1,653	826
Milan	16,355	148,038	3,579	28,117	257,402	8,455	22,558	5,876
Millersburg	133	7,133	172	1,355	12,403	0	1,087	0

TABLE 9
1966 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Millersville	352	29,225	707	6,086	50,816	0	4,453	0
Millington	19,280	368,248	8,903	69,941	640,294	6,473	56,114	769
Minor Hill	620	10,263	248	1,949	17,846	0	1,564	0
Mitchellville	73	3,803	92	792	6,613	0	580	0
Monteagle	4,166	20,491	495	3,892	35,628	0	3,122	0
Monterey	3,706	47,551	1,150	9,099	82,679	0	7,246	0
Morrison	754	10,682	258	2,028	18,573	0	1,628	0
Morristown	62,799	361,206	8,733	68,604	628,049	37,128	55,041	46,424
Moscow	1,995	9,081	220	1,725	15,789	0	1,384	2,390
Mosheim	1,069	28,552	690	5,423	49,645	0	4,351	0
Mountain City	7,582	41,163	995	7,818	71,573	0	6,272	6,941
Mount Carmel	1,867	70,698	1,709	15,705	122,927	0	10,773	0
Mount Juliet	18,140	61,035	1,476	12,943	106,125	0	9,301	0
Mount Pleasant	10,183	61,417	1,485	12,032	106,789	0	9,359	0
Murford	4,159	42,510	1,028	8,074	73,914	0	6,478	1,638
Murfreesboro	197,214	597,703	14,451	114,453	1,039,259	82,640	91,078	38,965
Nashville	2,456,646	6,264,967	151,471	1,196,827	10,893,252	1,421,620	954,660	495,609
Newbern	5,149	50,844	1,229	9,657	88,406	0	7,748	2,468
New Hope	492	13,066	316	2,482	22,718	0	1,991	0
New Johnsonville	3,660	33,193	803	6,790	57,714	0	5,058	0
New Market	4,081	24,312	588	4,618	42,273	0	3,705	0
Newport	16,293	146,145	3,533	27,903	254,111	0	22,270	10,954
New Tazewell	4,090	30,518	738	5,796	53,062	0	4,650	0
Niota	1,780	14,394	348	6,627	25,028	3,435	2,193	1,894
Normandy	1,068	2,147	52	408	3,734	0	327	0
Normis	7,586	26,259	635	4,987	45,658	0	4,001	1,977
Oakdale	2,995	5,878	142	1,116	10,220	0	896	0
Oak Hill	147,075	83,873	2,028	15,930	145,835	0	12,781	0
Oakland	1,055	8,589	208	1,631	14,935	0	1,309	636
Oak Ridge	200,330	503,384	12,171	105,236	875,262	58,591	76,706	20,715
Obion	7,046	23,329	564	4,431	40,564	0	3,555	2,115
Oliver Springs	3,252	66,585	1,610	15,535	115,776	0	10,146	2,712
Oneida	7,628	73,027	1,766	13,870	126,977	0	11,128	4,918
Orlinda	989	7,716	187	1,465	13,416	0	1,176	0
Orme	0	3,294	80	626	5,727	0	502	0
Palmer	487	18,689	452	3,550	32,496	0	2,848	0
Paris	34,465	196,862	4,760	37,390	342,296	4,263	29,996	12,929
Parker's Crossroads	509	3,985	96	757	6,929	0	607	0
Parrottsville	905	2,147	52	408	3,734	0	327	0
Parsons	9,634	44,712	1,081	8,986	77,743	0	6,813	2,197
Pegram	1,607	19,672	476	3,736	34,204	0	2,998	0
Petersburg	940	12,811	310	2,814	22,276	0	1,952	1,707
Philadelphia	1,142	9,226	223	4,205	16,042	0	1,406	0
Pigeon Forge	8,569	171,486	1,227	9,636	279,485	0	7,731	0
Pikeville	5,866	37,942	917	7,206	65,972	0	5,782	1,441
Piperton	415	13,575	328	2,578	23,604	0	2,069	0
Pittman Center	1,331	7,505	232	1,825	16,707	0	1,464	0
Pleasant Hill	10,410	6,897	167	1,310	11,992	0	1,051	0
Portland	11,799	73,337	1,773	15,272	127,515	0	11,175	9,016
Powell's Crossroads	722	16,705	404	3,173	29,047	0	2,546	0

TABLE 9
1986 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Pulaski	25,421	130,932	3,166	24,868	227,659	3,844	19,952	11,011
Puryear	1,396	11,355	275	2,157	19,744	0	1,730	2,010
Ramer	956	7,807	189	1,483	13,574	0	1,190	0
Red Bank	23,568	238,917	5,776	50,211	415,419	0	36,406	0
Red Boiling Springs	633	21,346	516	7,472	37,115	0	3,253	0
Richard City	24	668	21	75	1,167	0	100	0
Ridgeley	3,126	35,158	850	6,678	61,131	0	5,357	371
Ridgeside	10,352	5,927	183	1,595	13,194	0	1,156	0
Ridgetop	849	22,292	539	4,234	38,761	0	3,397	0
Ripley	12,739	115,846	2,801	22,003	201,429	2,248	17,653	23,230
Rives	2,331	7,024	170	1,334	12,214	0	1,070	349
Rockford	3,057	10,318	249	1,960	17,941	0	1,572	0
Rockwood	7,646	105,092	2,541	35,476	182,729	573	16,014	6,281
Rogersville	26,580	79,487	1,922	17,658	138,209	0	12,112	19,802
Rossville	572	6,897	167	1,310	11,992	0	1,051	0
Rutherford	1,671	25,440	615	4,832	44,235	0	3,877	0
Rutledge	2,191	19,253	465	3,657	33,477	0	2,934	0
Saltville	563	7,898	191	1,500	13,732	0	1,203	0
Samburg	207	8,462	205	1,607	14,713	0	1,289	0
Sandis	335	5,477	132	1,040	9,524	0	835	837
Saulsbury	838	2,839	69	539	4,936	0	433	0
Savannah	16,128	127,238	3,076	24,370	221,236	0	19,389	9,176
Scotts Hill	1,331	12,957	313	2,461	22,529	0	1,974	2,344
Selmer	6,870	72,409	1,751	13,758	125,901	0	11,034	8,306
Sevierville	29,999	91,152	2,204	17,312	158,491	1,900	13,890	29,616
Sharon	3,456	20,636	499	3,959	35,881	0	3,145	7,225
Shelbyville	46,184	249,306	6,028	51,306	433,486	0	37,990	18,094
Signal Mountain	166,385	105,874	2,560	22,251	184,089	2,725	16,133	15,748
Silerton	27	1,820	44	346	3,164	0	277	0
Slayden	177	1,256	30	238	2,183	0	131	0
Smithville	6,516	69,861	1,689	13,269	121,471	0	10,645	6,508
Smyrna	19,222	170,203	4,115	32,327	295,941	0	25,936	827
Sneedville	4,231	22,820	552	4,334	39,678	0	3,477	0
Soddy-Daisy	9,421	154,771	3,742	32,527	269,109	0	23,584	3,494
Somerville	8,135	41,200	996	7,825	71,636	950	6,278	4,734
South Carthage	271	18,270	442	9,985	31,768	0	2,784	0
South Fulton	9,492	55,066	1,331	10,459	95,747	0	8,391	446
South Pittsburg	10,111	66,167	1,600	12,886	115,048	0	10,082	6,073
Sparta	12,932	88,513	2,140	17,191	153,903	0	13,488	16,802
Spencer	45	20,491	495	3,892	35,628	0	3,122	0
Spring City	8,531	36,923	893	19,682	64,200	0	5,626	146
Springfield	45,447	198,045	4,788	37,615	344,352	753	30,178	802
Spring Hill	5,735	19,908	481	3,781	34,616	0	3,034	0
Stanton	1,433	9,827	238	1,866	17,086	0	1,497	71
Stantonville	182	3,852	119	937	8,575	0	751	0
St. Joseph	427	16,323	395	3,100	28,382	0	2,487	149
Surgoinsville	2,095	28,370	686	6,302	49,329	0	4,323	0
Sweetwater	22,680	96,630	2,336	45,066	168,015	13,221	14,725	19,566
Tazewell	4,662	38,306	926	7,275	66,605	0	5,837	0
Tellico Plains	2,306	17,015	411	7,890	29,585	0	2,593	567

TABLE 9
1986 MUNICIPAL FUND DISTRIBUTIONS

Municipality	Income	Gasoline & Motor Fuel	Beer	T.V.A. Replacement	Sales & Use	Mixed Drink	Special Petroleum	Excise
Tennessee Ridge	893	24,112	583	4,580	41,925	0	3,674	0
Tiptonville	8,293	44,366	1,073	8,426	77,142	0	6,760	5,685
Toone	1,461	6,460	156	1,227	11,233	0	984	706
Townsend	943	7,188	174	1,365	12,498	0	1,095	0
Tracy City	3,060	27,952	676	5,309	48,601	0	4,259	370
Trenton	15,419	83,727	2,024	15,902	145,582	11,540	12,758	6,607
Trezevant	4,221	16,760	405	3,183	29,142	0	2,554	179
Trimble	1,382	13,139	318	2,495	22,845	0	2,002	957
Troy	2,153	19,890	481	3,778	34,584	0	3,031	960
Tullahoma	72,365	287,523	6,952	55,283	499,933	14,714	43,813	12,195
Tusculum	1,599	39,653	959	7,531	68,946	0	6,042	0
Union City	43,940	194,024	4,691	36,851	337,360	12,515	29,565	8,593
Vanleer	406	7,297	176	1,386	12,688	0	1,112	1,443
Viola	207	2,711	66	515	4,715	0	413	0
Vonore	1,399	9,608	232	4,434	16,707	0	1,464	0
Walden	8,091	23,530	569	4,945	40,912	0	3,585	0
Wartburg	980	13,848	335	2,630	24,079	0	2,110	0
Wartrace	3,158	9,827	238	1,866	17,086	0	1,497	0
Wautaga	313	6,842	165	1,300	11,897	0	1,043	0
Watertown	3,185	23,657	572	5,016	41,134	0	3,605	100
Waverly	18,277	80,161	1,938	15,225	139,380	4,563	12,215	0
Waynesboro	4,639	38,379	928	7,289	66,732	0	5,848	13,398
Westmoreland	5,049	31,919	772	6,647	55,499	0	4,864	183
White Bluff	3,577	38,124	922	7,241	66,289	0	5,809	675
White House	4,255	40,490	979	8,054	70,402	0	6,170	83
White Pine	2,773	35,595	861	6,760	61,890	0	5,424	779
Whiteville	2,054	23,111	559	4,389	40,184	0	3,522	1,546
Whitwell	893	32,446	704	6,163	56,416	0	4,944	0
Williston	273	7,188	174	1,365	12,498	0	1,095	0
Winchester	21,659	112,735	2,726	24,446	196,018	1,703	17,179	3,730
Winfield	197	9,408	227	1,787	16,359	0	1,434	0
Woodbury	3,156	39,307	950	7,466	68,345	0	5,990	831
Woodland Mills	403	9,572	231	1,818	16,643	0	1,459	0
Yorkville	1,208	5,641	136	1,071	9,809	0	860	0
Total	14,570,418	48,614,114	1,170,633	10,095,892	85,058,569	6,078,091	7,378,000	3,108,297

Total may not add due to rounding.